

**HEDDLU  
GOGLEDD CYMRU  
NORTH WALES  
POLICE**

## CYDBWYLLGOR ARCHWILIO

9.30am – 5 Hydref 2020

Ar-lein drwy Microsoft Teams

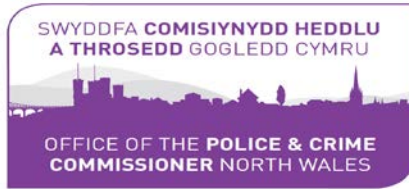
### AGENDA

#### Aelodaeth:

Rachel Barber (Cadeirydd)  
John Cunliffe  
Claire Hodson  
Dianne Walker

	Eitemau Sefydlog		Pwrpas	Amser
	<b>Ymddiheuriadau</b>	Cadeirydd		
113	<b>Cofnodion y cyfarfod diwethaf</b> Cadeirydd i gynnig cofnodion cyfarfod 30 Gorffennaf 2020.	Cadeirydd		5 Munud
114	<b>Cofnod Gwithredu</b>	Cadeirydd		15 Munud
	<b>Eistemmau Sefydlog</b>			
115	<b>Diweddariad Sefydliadol</b>	Prif Swyddog Gweithredol a Chyfarwyddwr Cyllid ac Adnoddau	Gwybodaeth	10 Munud
116	<b>Datganiad Cyfrifon FY19-20 / ISA260</b>  a). Barn Archwilio Cymru  b). Ymateb Rheoli ar eithriad  c). Argymhelliad CA ar Gymeradwyo Cyfrifon	Archwilio Cymru  Cyfarwyddwr Cyllid ac Adnoddau a'r Prif Swyddog Cyllid  Y Pwyllgor Archwilio	Penderfyniad	15 Munud
117	<b>Diweddariad AHM</b>	Prif Uwcharolygydd Gwasanaethau Corfforaethol	Gwybodaeth	5 Munud
118	<b>Archwiliad Mewnol</b> a. Trosolwg Archwilio Mewnol –	a – Cyfarwyddwr Cyllid ac Adnoddau /	Sicrwydd	10 Munud

	Adroddiad Rheoli (gan gynnwys crynodeb o'r Adolygiad Dilynol) b. Archwilio Mewnol SICA 2020-21	Swyddog Cyllideb  b – Rheolwr Archwilio TIAA		
119	<b>Diweddariad Risg</b> - Datblygu Prosesau Risg a'r Gofrestr Risg Gyfredol	Prif Uwcharolygydd Gwasanaethau Corfforaethol	Sicrwydd	10 Munud
	<b>Eitemau Sylweddol</b>			
120	<b>Gwerth am Arian – Cyflwyniad</b>	Cyfarwyddwr Cyllid ac Adnoddau / Prif Swyddog Cyllid	Sicrwydd	20 Munud
121	<b>Ymateb y Swyddfa Archwilio</b>	Cyfarwyddwr Cyllid ac Adnoddau / Prif Swyddog Cyllid	Sicrwydd	5 Munud
122	<b>Bwrdd Sicrwydd</b> • Profi'r Amserlen ymarferiad Bwrdd • Cynnydd ar weithgareddau	Cadeirydd Bwrdd Sicrwydd	Sicrwydd	10 Munud
123	<b>Diweddariad-Llywodraethu</b> • Bwrdd Cyd Lywodraethu • Adolygiad Llywodraethu	Prif Swyddog Cyllid / Pennaeth Gwasanaethau Corfforaethol	Sicrwydd	10 Munud
124	<b>Rhaglen Waith 2020/21</b>	Cyfarwyddwr Cyllid ac Adnoddau a'r Prif Swyddog Cyllid	Penderfyniad	5 Munud
	<b>Unrhyw Fater Arall (Rhoi gwybodaeth i'r Cadeirydd cyn y cyfarfod)</b>			
125				
	<b>DYDDIADAU CYFARFODYDD Y DYFODOL</b> 10 Rhagfyr 2020 30 Mawrth 2021 AMODOL 29 Gorffennaf 2021 AMODOL 6 Hydref 2021 AMODOL 8 Rhagfyr 2021			
		CYFANSWM		<b>2 Awr</b>



**HEDDLU GOGLEDD CYMRU**  
Gogledd Cymru diogelach

**NORTH WALES POLICE**  
A safer North Wales

## CYDBWYLLGOR ARCHWILIO

**30 GORFFENAF 2020**

### PRESENNOL:

#### CYDBWYLLGOR ARCHWILIO:

Rachel Barber – Cadeirydd  
John Cunliffe  
Dianne Walker  
Claire Hodson

#### SWYDDOGION YR HEDDLU:

Seb Phillips – Cyfarwyddwr Cyllid ac Adnoddau  
Nigel Harrison – Prif Gwnstabl Dros Dro, Rhaglen Cydweithrediad a Newid Cymru Gyfan  
Guto Edwards – Pennaeth Cyllid  
Helen Williams – Cyfrifydd Rheoli Ariannol  
Prif Uwcharolygydd Dros Dro Simon Williams – Gwasanaethau Corfforaethol  
Anne Matthews – Swyddog Cyllid a Busnes  
James Sutton – Pennaeth Cudd-wybodaeth/Cadeirydd Bwrdd Sicrwydd  
Neil Ackers – Swyddog Parhad Risg a Busnes

#### SWYDDFA'R COMISIYNYDD HEDDLU A THROSEDD:

Stephen Hughes – Prif Swyddog Gweithredol  
Kate CAkson – Prif Swyddog Cyllid  
Angharad Jones – Cynorthwydd Personol i'r Prif Weithredwr

#### POBL ERAILL YN BRESENNOL

Helen Cargill, TIAA  
Mike Whitley, Archwilio Cymru  
Michelle Phoenix, Archwilio Cymru

### YMDDIHEURIADAU A DATGANIADAU O DDIDDORDEB

Ni dderbyniwyd ymddiheuriadau.

#### 99. COFNODION A CHOFNOD GWEITHREDIADAU

Cytunwyd bod cofnodion y cyfarfod a gynhaliwyd ar 9 Mawrth 202019 fel cofnod cywir o'r cyfarfod ar ôl cywiro camgymeriad teipio 92f.

## 100. COFNOD GWEITHREDIADAU

Diweddarwyd y Cofnod Gweithrediadau a bydd yn cael ei gylchredeg gyda'r cofnodion. Y gweithrediadau a argymhellwyd ac a gytunwyd i'w cau oedd: (22a, 43, 59b, 79b, 89, 91a, 91c, 91d, 93a, 93b, 93c, 93d, 94a, 94b, 94d, 96, 97, 99a, 99b a 99c.

## 101. DIWEDDARIADAU'R FRS

### AHEM

Nododd y Cydbwyllgor Archwilio'r diweddariad ar FRS a'r Cynllun Strategol.

Adroddwyd bod AHEM wedi atal yr holl weithgarwch ers yr achosion o Covid-19 ac mae'r sefyllfa'n aros yr un fath ar hyn o bryd ond mae AHEM wedi nodi y bydd arolygiadau'n ail-gychwyn ym mis Hydref 2020.

Mae Heddlu Gogledd Cymru wedi parhau i ddatblygu'r argymhellion ond gan na all AHEM wirio am gynnydd a wnaed, mae nifer y camau gweithredu yn aros yr un fath yng Ngogledd Cymru ac yn genedlaethol.

Fodd bynnag, mae HGC yn fodlon gyda'r cynnydd mewnlol ac nid oes gennym ddim i'w adrodd drwy eithriad. Pan fydd AHEM yn ailddechrau eu harolygiadau, mae Heddlu Gogledd Cymru yn hyderus y bydd nifer o argymhellion yn cael eu cymeradwyo a'u cau.

Yr arolygiadau a ragwelir yn y dyfodol agos yw:

- Ymateb i Covid-19 a meysydd gwaith risg uchel
- Effeithiolrwydd, Effeithlonrwydd a Chyfreithlondeb yr Heddlu – y flwyddyn nesaf
- Diogelu Plant – y flwyddyn nesaf
- Dalfeydd – y flwyddyn nesaf

### Cynllunio Strategol

Mae ymdriniaeth yr heddlu at gynllunio sefydliadol ar gyfer y flwyddyn ariannol 2012-2022 wedi dechrau. Bydd yn plethu i gynlluniau adfer wedi COVID-19.

Mae'r ddogfen yn cynrychioli galw sylweddol o fewn y sefydliad gan y bydd pob maes gwasanaeth yn cwblhau Cynllun Busnes sy'n nodi eu dealltwriaeth o'r galw presennol ac yn y dyfodol. Bydd y Cynllun yn tanlinellu eu gallu i fodloni'r heriau hyn a gwneud asesiad risg o unrhyw fwlch rhwng gallu presennol, a galw yn y dyfodol. Bydd hefyd yn cysylltu ag argymhellion AHEM er mwyn sicrhau bod adnoddau yn y lle iawn.

Mae cydweithio'n digwydd ar draws y sefydliad gyda chyfarfodydd rheolaidd yn cael eu cynnal ac yn gweithio tuag at derfyn amser yr hydref.

Tynnodd Cynllun Adfer Covid Swyddfa'r Comisiynydd Heddlu a Throsedd sylw at rôl y Cydbwyllgor Archwilio o ran rhoi sicrwydd ar gadernid trefniadau'r Heddlu a SCHTh

wrth liniaru'r risgiau a gyflwynwyd gan Covid-19, gan gynnwys yr effaith ar Ymgyrch Uplift.

Nododd y Prif Swyddog Gweithredol fod y cynllun ymateb wedi'i ysgrifennu ar ddechrau'r pandemig a bod cynlluniau'n mynd rhagddynt yn dda ar hyn o bryd ac y gallai rôl yr Archwiliad ar y Cyd ddod yn ddiweddarach ond ar hyn o bryd mae popeth yn mynd rhagddo'n dda.

## 102. ARCHWILIO MEWNOL

### a. TROSOLWGW ARCHWILIO MEWNOL – ADRODDIAD RHEOLWYR

Nododd y Cydbwyllgor Archwilio'r papur a gyflwynwyd ar weithrediadau rheolaeth mewnol Heddlu Gogledd Cymru.

Bu llawer o weithgarwch archwilio mewnol rhwng mis Mawrth a chyfarfod mis Gorffennaf. Roedd tri ar ddeg o argymhellion heb eu bodloni ar adeg cyflwyno'r adroddiad ysgrifenedig i'r CA ond roedd tri o'r rhain wedi'u cwblhau ers hynny erbyn dyddiad y cyfarfod:

- 243897 – Mae'r ddogfen Fframwaith Gweithredol wedi'i diweddarau.
- 243898 – Mae Proses Rheoli Newid HGC / CGI wedi'i diweddarau
- 242313 – Mae e-bost yn cadarnhau goramser wedi'i gylchredeg

Roedd y prosesau adrodd ynghylch archwiliadau TIAA a Nodiadau Briffio Cleientiaid (CBNs) bellach yn cael eu rheoli gan Uwch Dîm Rheoli C&A a byddai bwydo i mewn i'r Bwrdd Cyd Lywodraethu a rhybuddion Twyll bellach hefyd yn bwydo i mewn i'r broses hon ac yn ei thro, i'r Fframwaith Risg fel y bo'n briodol. Mae tri o Nodiadau Briffio Cleientiaid wedi cael eu hadlewyrchu fel risgiau ar y Gofrestr Risgiau.

Bu gohiriad i'r Adroddiad Blynyddol Archwilio Mewnol yn Chwarter 1. Roedd trafodaeth yn mynd rhagddi gyda TIAA ar sut y gallwn newid yr oedi hwn gyda gwaith maes ond yn ddiweddar wedi ail-gychwyn. Bydd angen monitro'n weithredol er mwyn sicrhau bod sicrwydd yn cael ei dderbyn a bod y cynllun gwaith yn cael ei gyflawni.

Diolchodd aelod ar y Cydbwyllgor Archwilio i swyddogion am adroddiad llawer mwy cryno ond hoffai weld gwelededd ar y ddau faes adrodd o argymhellion a oedd yn weddill gan berchennog a blaenoriaeth wedi'u cynnwys yn y tabl olrhain archwilio. Codwyd ymholiad pellach ynghylch sicrhau bod disgrifiad o'r categorïau wedi'i gynnwys yn yr adroddiad.

GWEITHRED 102a	Cyfarwyddwr Cyllid ac Adnoddau / Swyddog Cyllid a Chyllidebau i gynnwys y manylion y gofynnwyd amdanynt ar gyfer yr adroddiad cyfredol ac ar gyfer cyfarfodydd dilynol y Cydbwyllgor Archwilio.
-------------------	---

Holodd aelod o'r Cydbwyllgor Archwilio hefyd ynghylch pennu dyddiadau adolygu ar gyfer argymhellion gan ei bod yn ymddangos bod rhai ar drydydd neu

bedwerydd dyddiad. Pryder nad yw'r dyddiadau a bennwyd ar gyfer cyflawni yn realistig.

Holwyd hefyd pam fod Heddlu Gogledd Cymru yn mynd ymaith o'r rhwydwaith i amgylchedd cwmwl mwy peryglus gyda ffeiliau unigol.

Bydd y Cyfarwyddwr Cyllid ac Adnoddau yn mynd â'r cwestiynau ymaith ac yn myfyrio ar yr ymateb yn ogystal â'i ran o'r Rhaglen NEP. Bydd yn rhoi gwybodaeth yng nghyfarfod nesaf y Cydbwyllgor Archwilio.

GWEITHRED 102b	Cyfarwyddwr Cyllid ac Adnoddau i ymateb i'r CA yn ymwneud â'r rheswm dros ddiwygiadau dyddiad dyledus a sut y byddai mater RhDDC sy'n ymwneud â data sensitif a gedwir ar yriannau Rhwydwaith yn cael sylw drwy NEP a mudo i amgylchedd Cwmwl.
-------------------	--

#### Adroddiad Blynyddol 2019-20

Mae'r Pennaeth Archwilio Mewnol yn fodlon bod digon o waith archwilio mewnol wedi'i wneud i ganiatáu casgliad cadarnhaol i ddigonolrwydd ac effeithiolrwydd prosesau rheoli risg, rheoli a llywodraethu ac mae wedi mynegi barn lân gyda sicrwydd cadarnhaol.

#### b&c. ARCHWILIAD MEWNOL SICA 2019-20 CRYNODEB ADOLYGIAD SICRWYDD RHEOLAETHAU MEWNOL (SICA) ac ARCHWILIO MEWNOL SICA 2020-21

Mae'r adroddiad hwn yn crynhoi ac yn rhoi diweddariad ar gynnydd y gwaith a wnaed yn 2019-20 a diweddariadau ar gynnydd yn erbyn y Cynllun Blynyddol 2020-21.

Adroddwyd y bu llithriant o fewn TIAA yn y flwyddyn ariannol hon oherwydd pandemig Covid ac roedd y staff wedi'u llethu. Roedd y staff bellach yn ôl yn y gwaith a bydd archwiliad Rheoli'r Trysorlys yn dechrau'r wythnos nesaf.

Mae amserlen archwilio wedi'i diweddarau yn cael ei pharatoi i sicrhau bod blaenoriaethau'n cael eu cyflawni.

Roedd yr Archwiliad Mewnol wedi ceisio nodi themâu cyffredin ar gyfer archwiliadau cydweithredol o fewn pedwar Heddlu Cymru ond roedd wedi cael anhawster i nodi risgiau cyffredin. I ddechrau, yr unig eitem a nodwyd oedd yr ymateb i Covid ac ni nodwyd unrhyw risg gyffredin arall er bod ail risg ar gyfer archwilio bellach wedi'i nodi.

#### 103. **DIWEDDARIAD RISG**

Nododd y Cydbwyllgor Archwilio'r wybodaeth ddiweddaraf a ddarparwyd yn y papur Diweddaru Risg ar 30 Mehefin 2020.

Adroddwyd bod Neil Ackers wedi'i benodi'n Arweinydd Risg a Pharhad Busnes o fewn Heddlu Gogledd Cymru a'i fod wedi cymryd lle Kathryn Jones. Mae'r holl risgiau wedi'u hadolygu ac fe'u holwyd hefyd yn y Bwrdd Sicrwydd.

Mae gwaith wedi'i wneud i gasglu'r holl risgiau sy'n gysylltiedig â pandemig Covid-19 ac fe'u cynhwysir yn y ddogfen er gwybodaeth. Wrth symud ymlaen bydd risgiau Covid-19 yn cael eu hadrodd i'r Cydbwyllgor Archwilio drwy eithriad gan y byddant yn dod o dan y Risg Pandemig cyffredinol ar Gofrestr Risg y Gweithlu.

Gofynnwyd am i Adroddiad at Wraidd y Mater i'r Risg Uwchraddio Gorchymyn a Rheoli gael ei ddwyn i'r Cydbwyllgor Archwilio nesaf i egluro pa gamau sydd ar waith i ddatblygu'r darn mawr hwn o waith. Mae hyn er mwyn sicrhau cydymffurfiaeth ac opsiynau wrth symud ymlaen.

GWEITHRED 103a	Cynorthwydd Personol i roi Adroddiad at Wraidd y Mater Gorchymyn a Rheoli Uwchraddio ar agenda'r cyfarfod nesaf ac Arweinydd Risg a Pharhad Busnes i sicrhau bod swyddogion priodol yn bresennol i gyflwyno i Gydbwyllgor Archwilio.
-------------------	--

Mae newid diwylliannol wedi digwydd o fewn Heddlu Gogledd Cymru ac mae proses fwy hyblyg ar waith gyda risgiau wedi'u hychwanegu a'u cwblhau. Cafwyd cynnydd mewn trafodaeth hefyd ar risg o fewn yr Heddlu.

Mae oedi wedi digwydd mewn Mapio Sicrwydd oherwydd y pandemig. Trafodwyd y mater hwn yn y Bwrdd Rheoli Strategol a benderfynodd y bydd mapio sicrwydd yn ailddechrau ym mis Medi gyda chynllun cyflwyno'n cael ei baratoi.

Holodd aelod o'r Cydbwyllgor Archwilio a yw Heddlu Gogledd Cymru, wrth gau risg, yn dweud eu bod yn fodlon ar lefel y risg neu a yw'r risg wedi'i dileu? Dywedodd Prif Uwcharolygydd Gwasanaethau Corfforaethol fod yr Heddlu yn hapus â'r prosesau lliniaru a oedd wedi'u rhoi ar waith ac nid bod y risg wedi'i dileu.

Awgrymwyd y dylid ystyried newid geiriad "cau risg" i "dderbyn risg". Prif Uwcharolygydd i fynd ymaith ac egluro diffiniadau.

GWEITHRED 103b	Prif Uwcharolygydd Gwasanaethau Corfforaethol DD i egluro geiriad ynghylch cau risgiau ac adrodd yn ôl i Gydbwyllgor Archwilio.
-------------------	---

Holodd y Cydbwyllgor Archwilio a fyddai oedi cyn cyflawni'r cynllun gweithredu, a rannwyd yng nghyfarfod mis Mawrth, a oedd yn nodi amserlen o 10-12 mis i gyflawni'r camau gweithredu? Gofynnodd y Pwyllgor hefyd a ellid pennu'r amserlenni gwreiddiol a diwygiedig yn y diweddariad.

GWEITHRED 103c	Arweinydd Risg a Pharhad Busnes i ddiweddarau'r gwreiddiol a gellid cynnwys llinellau amser diwygiedig yn y diweddariad i'r Cydbwyllgor Archwilio nesaf.
-------------------	--

Nododd y Cydbwyllgor Archwilio y cynllun i ddiwygio fformat yr adroddiad mewn ymgynghoriad â'r Arweinydd Risg.

**104. DIWEDDARIAD SEFYDLIAD**

Cyhoeddodd Swyddfa Comisiynydd yr Heddlu a Throsedd a Heddlu Gogledd Cymru y wybodaeth ddiweddaraf am y gwaith a wnaed ers cyfarfod diwethaf y Cydbwyllgor Archwilio.

Swyddfa'r Comisiynydd Heddlu a Throsedd

Adroddwyd bod adolygiad yn cael ei gynnal ar rôl Comisiynydd yr Heddlu a Throsedd gyda rhan un yn cael ei chynnal cyn yr etholiad sydd i ddod a bod rhan dau yn digwydd ar ôl hynny. Bydd gwybodaeth am yr adolygiad hwn yn cael ei rhannu â'r Cydbwyllgor Archwilio fel y'i derbyniwyd.

Yn ystod y pandemig roedd staff wedi bod yn gweithio gartref ac ni chafwyd unrhyw effaith ar y gwasanaeth na'r craffu a ddarparwyd. Mae'r cyfnod wedi tynnu sylw at y ffaith y gellir cynnal cyfarfodydd ar-lein ac nid ydym yn rhagweld y byddwn yn dychwelyd i'r hen ffordd o weithio.

Mae'r Adroddiad Blynyddol wedi'i ddrafftio a chaiff ei gyflwyno i Banel yr Heddlu a Throsedd yn ei gyfarfod ym mis Medi a chaiff ei rannu ag aelodau'r Cydbwyllgor Archwilio wedi hynny.

Mae gwaith partneriaeth agos wedi digwydd yng Nghymru yn ystod y pandemig gyda Llywodraeth Cymru a phob un o'r pedwar heddlu yn cydweithio'n agos. Mae wedi bod yn wych i'w weld gan nad yw hyn o reidrydd wedi digwydd mewn manau eraill.

Adroddwyd bod adolygiad yn cael ei gynnal ar rôl y Comisiynydd Heddlu a Throsedd gyda rhan yn cael ei gynnal cyn yr etholiad sydd i ddod a rhan arall yn cael ei chynnal ar ôl hynny. Bydd gwybodaeth am yr adolygiad hwn yn cael ei rhannu â'r Cydbwyllgor Archwilio fel y'i derbyniwyd.

Mae Gogledd Cymru wedi bod yn llwyddiannus iawn o ran sicrhau arian ychwanegol gyda £1m wedi'i sicrhau i ddiodefwyr troseddau, cam-drin domestig yn bennaf gan y Weinyddiaeth Gyfiawnder a £1m ychwanegol a mwy o gyllid Stryd Fwy Diogel ar gyfer Wrecsam a'r Rhyl.

Heddlu Gogledd Cymru

Cyd-destun ariannol yr Heddlu oedd y bydd adolygiad cynhwysfawr o wariant yn cael ei gynnal yn yr hydref ac nad yw'r cyllid a ddyrennir ar gyfer ail gylch Ymgyrch Uplift wedi'i gadarnhau eto. Mae Heddlu Gogledd Cymru yn gobeithio adennill costau



Cyfarpar Diogelu Personol (PPE) sy'n gysylltiedig â'r pandemig yn ôl o'r Swyddfa Gartref ond nid ydynt yn siŵr a fydd costau cysylltiedig eraill yn cael eu had-dalu.

Mae 62 o swyddogion wedi'u recriwtio fel rhan o Ymgyrch Uplift. Cyflawnwyd hyn drwy flaenoriaethu eu recriwtio a'u hyfforddiant yn ystod Covid. Cymerwyd camau cadarnhaol hefyd drwy gyhoeddi llechen/tailed 2 mewn un sy'n rhan o'r Rhaglen Alluogi Genedlaethol ac sy'n galluogi swyddogion a staff i weithio o wahanol leoliadau erbyn hyn.

Mae gwaith ar adnewyddu contractau'r Strategaeth Cyrchu TGCh wedi dechrau gydag ymgynghorydd a staff mewnol sy'n gweithio ar y prosiect. Mae gwaith cenedlaethol yn mynd rhagddo ar y Gwasanaeth Awyr Cenedlaethol a hefyd yn ymchwilio i'r posibilrwydd o gynnwys galluoedd Fforensig. I grynhoi, mae nifer o fentrau newid busnes ar y gweill ar hyn o bryd.

Yn weithredol, cafwyd llawer o heriau dros y pum mis diwethaf gyda gostyngiad o 27% mewn trosedd wedi'i gofnodi yn ein Bwrdd Gweithredol Strategol diweddaraf a'i gwnaed yn iawn gan gynydd mewn meysydd galw eraill h.y. galwadau nad ydynt yn rhai brys. Gwelodd Gogledd Cymru rai tensiynau cymunedol yn deillio o'r ardal yn dod yn fan poblogaidd i dwristiaid ac mae gwaith yn parhau i reoli'r sefyllfa hon.

Mae cydraddoldeb ac amrywiaeth hefyd wedi bod yn canolbwyntio'n fawr dros y misoedd diwethaf ac mae'r Heddlu yn awyddus i ddysgu o'r hyn sydd wedi bod yn digwydd yn lleol ac yn genedlaethol.

#### 105. **BWRDD SICRWYDD – RÔL A GORCHWYL**

Nododd y Cydbwyllgor Archwilio gynnwys y papur a gyflwynwyd yn esbonio rôl a chylch gwaith y Bwrdd Sicrwydd.

Eglurodd y Pennaeth Gwybodaeth Fusnes rôl y Bwrdd Sicrwydd a dywedodd fod y Bwrdd yn cwmpasu pob rhan o waith Heddlu Gogledd Cymru ac yn cynnwys aelodau allweddol o staff. Cyflwynwyd rheoli risgiau i'r cyfarfod hefyd pan y'i crëwyd fel y Bwrdd Sicrwydd. Prif waith y bwrdd fyd cynorthwyo a datblygu'r broses mapio sicrwydd a rhoi lle ar gyfer golwg ar gynydd cyffredinol.

Mae'r Bwrdd Sicrwydd yn sicrhau bod yr holl bolisiâu yn cyd-fynd â'r safonau a phrosesau polisi newydd a'u bod yn cael eu hadolygu yn erbyn trothwy polisi i sicrhau hyd at y safon.

Holodd aelod o'r Cydbwyllgor Archwilio a yw cynlluniau parhad yn cael eu profi gan y byddai hyn yn rhoi sicrwydd i'r Pwyllgor bod y cynlluniau hyn yn gweithio drwy weld y llwyddiannau a'r methiannau ac yr hoffent ddeall y rhestr brofion yn well.

Cadarnhaodd y Pennaeth Cudd-wybodaeth Busnes fod profion Wyneb Bwrdd ar waith a bod asiantaethau partner yn cymryd rhan mewn rhai ardaloedd ac y byddai rhestr o brofion yn cael ei phrynu i gyfarfod nesaf y Cydbwyllgor Archwilio.

GWEITHRED 105a	Pennaeth Cudd-wybodaeth Busnes i ddod â rhestr o brofion Wyneb Bwrdd i gyfarfod nesaf y Cydbwyllgor Archwilio.
-------------------	--

Gofynnodd aelod o'r Cydbwyllgor Archwilio i gopiâu o gofnodion y Bwrdd Sicrwydd i'r aelodau yn rheolaidd a bod y Cylch Gorchwyl newydd hefyd yn cael ei rannu â'r Pwyllgor.

Nododd y Pennaeth Cudd-wybodaeth Busnes y bydd y Cylch Gorchwyl yn cael ei ailddymu ailddrafftio yn fuan ac y byddai'r drafft cyntaf yn cael ei rannu ag aelodau'r Cydbwyllgor Archwilio ynghyd â'r cofnod gweithrediadau a phenderfyniadau.

GWEITHRED 105b	Pennaeth Cudd-wybodaeth Busnes i rannu cofnod gweithrediadau a phenderfyniadau'r Bwrdd Sicrwydd a drafft cyntaf y Cylch Gorchwyl a adolygwyd gydag aelodau'r Cydbwyllgor Archwilio.
-------------------	---

Gofynnodd aelod o'r Cydbwyllgor Archwilio i bapur diweddarau gael ei ddwyn i'r Cydbwyllgor Archwilio i adrodd ar gynnydd a chynnig sicrwydd ar weithrediadau'r Bwrdd Sicrwydd.

GWEITHRED 105c	Pennaeth Cudd-wybodaeth Busnes i ddod â phapur diweddarau i gyfarfod mis Hydref y Cydbwyllgor Archwilio.
-------------------	--

**106. GWERTH AM ARIAN – CYFLWYNIAD**

Gohirir y papur at bwyllgor mis Hydref 2020.

**107. COVID-19 YN CYNNWYS CYNLLUN ADFER – CYFLWYNIAD**

Rhoddodd y Prif Gwnstabl Cynorthwyol Dros Dro y wybodaeth ddiweddaraf i aelodau'r Cydbwyllgor Archwilio am y camau a gymerwyd hyd yma mewn perthynas â pandemig Covid-19, y ffordd ymlaen a sut y bydd y broses adfer yn gweithio.

(Collwyd y cyswllt fideo i at y PGC/DD ar y pwynt hwn).

Gofynnodd y PGC/DD am gael eglurhad ar sut mae Heddlu Gogledd Cymru yn paratoi ar gyfer ail don y pandemig y mae pawb yn ei ragweld.

GWEITHRED 107a	Gofynnodd y PGC/DD am gael eglurhad ar sut mae Heddlu Gogledd Cymru yn paratoi ar gyfer ail don y pandemig
-------------------	--

Diolchodd aelod o'r Cydbwyllgor Archwilio i'r Prif Gwnstabl Cynorthwyol Dros Dro am ei gyflwyniad a'r eglurhad a ddaeth i rym ar y prosesau a ddaeth i rym ynghylch Covid-19.

**108. DIWEDDARIAD AR DDATGANIAD O GYFRIFON 2019-20**

a. DIWEDDARIAD LLAFAR HGC

Darparodd y Pennaeth Cyllid y wybodaeth ddiweddaraf am y sefyllfa bresennol ac esboniodd mai 6 Hydref 2020 yw'r dyddiad a bennwyd ar gyfer cwblhau'r archwiliad a bod y Datganiad o Gyfrifon wedi'i ddiweddarau i ddangos y ffigur

pensiwn diwygiedig. Mae'r naratif a'r AGS wedi'u diwygio i'w hegluro a gofynion ychwanegol sy'n gysylltiedig â Covid.

Mae rhai trafodaethau'n mynd rhagddynt ar drin a dosbarthu asedau a mân ddiwygiadau eraill ond daw trafodaethau i ben i gytuno ar unrhyw newidiadau neu gael camddatganiadau heb eu haddasu.

Mae'r dyddiad ar gyfer arolygu'r cyfrifon wedi'i bennu ar ddiwedd mis Awst ac mae Archwiliad Cymru ar gael ar 1 Medi i gwrdd ag unrhyw un o etholwyr yr ardal i'w drafod.

Gofynnodd aelod o'r Cydbwyllgor Archwilio am gopi o'r ddwy set o gyfrifon. Mae hyn gan na dderbyniwyd unrhyw adborth mewn dros ddau fis ers adborth manwl gan aelodau'r CA a bod yr adroddiad naratif wedi dod i law yn rhy hwyr (llai na 24 awr cyn y cyfarfod hwn) i allu adolygu cyn y cyfarfod. Mynegodd y Cydbwyllgor Archwilio eu siom. Dywedodd Aelod o'r CA mai ei hargymhelliad i Gadeirydd y CA yw y dylid cyfeirio yn Adroddiad Blyneddol y CA 2020/21 os nad eir i'r afael â'i phryderon ynghylch y diffyg eglurder a thryloywder yn y Datganiad o Gyfrifon yn nogfennau 2020, gan mai dyma'r drydedd flwyddyn o graffu erbyn hyn a bod yr un materion yn parhau.

Eglurodd y Pennaeth Cyllid y bydd angen i Archwiliad Cymru adolygu'r ffigurau yn gyntaf cyn cyhoeddi drafft pellach ac mae'n gobeithio paratoi drafft llawn pellach erbyn diwedd mis Awst.

Cyfarwyddwr Cyllid ac Adnoddau/Prif Swyddog Cyllid/Pennaeth Cyllid i gyfarfod i sicrhau bod holl sylwadau aelodau'r Cydbwyllgor Archwilio yn cael eu hystyried ar gyfer gweithredu ac adrodd yn ôl i aelodau'r Cydbwyllgor Archwilio eu trafod.

GWEITHRED 108a	Cyfarwyddwr Cyllid ac Adnoddau/Prif Swyddog Cyllid/Pennaeth Cyllid i gyfarfod i sicrhau bod holl sylwadau aelodau'r Cydbwyllgor Archwilio yn cael eu gweithredu ac adrodd yn ôl i aelodau'r Cydbwyllgor Archwilio eu trafod.
-------------------	--

b. DIWEDDARIAD SWYDDFA ARCHWILIO CYMRU

Diweddarodd Archwiliad Cymru y Cydbwyllgor Archwilio a nododd fod yr archwiliad wedi'i gwblhau'n sylweddol. Mae llawer o gyfarfodydd Timau wedi'u cynnal a chytunwyd ar amserlen ddiwygiedig. Yr holl sylwadau i'w rhoi i Heddlu Gogledd Cymru erbyn 20 Awst 2020.

c. LLYTHYRAU CYFRIFON ARCHWILIO

Nododd y Cydbwyllgor Archwilio Lythyrau'r Cyfrif Archwilio a gyflwynwyd a diolchodd i'r Prif Swyddog Cyllid am gyflwyno yn ôl cais yr aelodau.

d. ADRODDIAD ALLDRO RHEOLI'R TRYSORLYS

Nododd y Cydbwyllgor Archwilio weithgarwch rheoli'r trysorlys a gynhaliwyd yn 2019-20 a'r rhesymau pam y torrwyd terfynau neu ddangosyddion.

Nododd y Cydbwyllgor Archwilio fod y balans o £10m y mae'n ofynnol i Heddlu Gogledd Cymru ei ddal ar unrhyw un adeg wedi gostwng yn is na'r swm hwn bum gwaith yn ystod 2019-20. Eglurodd y Pennaeth Cyllid eu bod yn gwybod pryd y byddai'r achosion hyn o dorri'r rheolau hyn yn digwydd. Dim ond ar sail tymor byr iawn y byddai hyn (cadarnhawyd ei fod yn llai na 7 diwrnod ar ôl trafodaeth bellach) ac nad oedd angen benthyciadau tymor byr.

*(Collwyd y cyswllt fideo at y Pennaeth Cyllid)*

Gofynnodd aelod o'r Cydbwyllgor Archwilio beth oedd canlyniadau torri'r terfynau hyn. Esboniodd y Cyfarwyddwr Cyllid ac Adnoddau fod hwn yn derfyn a osododd Heddlu Gogledd Cymru eu hunain ac nad oes unrhyw ganlyniadau penodol os torrir y terfyn hwn.

Nodwyd y byddai'n ddefnyddiol cael sefyllfa rhagolwg cyllidebol yn nhabl 1 a 2 ar ddiwedd y flwyddyn gan y byddai hyn yn dangos rheolaeth gyllidebol ac yn dangos a oedd unrhyw amrywiadau i'r swyddi a ragwelwyd ar ddiwedd y flwyddyn.

Cyfarwyddwr Cyllid ac Adnoddau/Pennaeth Cyllid i fynd ymaith i geisio'i gynnwys mewn papur.

GWEITHRED 108b	Cyfarwyddwr Cyllid ac Adnoddau/Pennaeth Cyllid i fynd ymaith i geisio'i gynnwys mewn papur.
-------------------	---

Gofynnodd aelod o'r Cydbwyllgor Archwilio am eglurder ynghylch pryd y mae angen benthycia tymor byr a gofynnodd a oes unrhyw gyngor wedi'i osod yn y canllawiau/polisi ynghylch pryd y dylid benthycia.

Dywedodd y Cyfarwyddwr Cyllid nad yw'n siŵr a ddarparwyd canllawiau penodol ym Mholisi Rheoli'r Trysorlys ond y byddai'n ymchwilio i'r mater ac yn adrodd yn ôl.

GWEITHRED 108c	Cyfarwyddwr Cyllid ac Adnoddau/Pennaeth Cyllid i ymchwilio i weld a yw'r terfynau a bennwyd ar pryd y mae angen benthycia tymor byr ac adrodd yn ôl i'r Cydbwyllgor Archwilio.
-------------------	--

Mae aelod o'r Cydbwyllgor Archwilio wedi cael copi o Ymateb y Swyddfa Archwilio Genedlaethol ond nid oedd wedi gallu darllen gan mai dim ond y diwrnod cynt y dosbarthwyd y diwrnod cynt. Gofynnodd aelod Archwilio ar y Cyd i bapurau gael eu derbyn dim llai nag wythnos ymlaen llaw er mwyn sicrhau digon o amser i ddarllen.

GWEITHRED	Pawb i sicrhau bod papurau'n cael eu dosbarthu i gyd-aelodau'r
-----------	--

108d	Pwyllgor Archwilio wythnos cyn y cyfarfod. Eglurodd y Cyfarwyddwr Cyllid ac Adnoddau fod cais y Swyddfa Archwilio Genedlaethol yn cynnwys 100 a mwy o gwestiynau a oedd wedi'u trafod yn systematig. Nid oedd pob un ohonynt yn uniongyrchol berthnasol i Heddlu Gogledd Cymru ond roedd y themâu yn yr ymholiadau yn berthnasol ac yn rhoi rheswm dros oedi i feddwl mewn rhai ardaloedd.
------	--

Gofynnodd y Cydbwyllgor Archwilio am y wybodaeth ddiweddaraf am gynnydd yn erbyn Ymateb y Swyddfa Archwilio Genedlaethol ar agenda cyfarfod nesaf y Cydbwyllgor Archwilio.

GWEITHRED 108e	Cynorthwydd Personol i roi'r wybodaeth ddiweddaraf am Ymateb y Swyddfa Archwilio Genedlaethol ar yr agenda ar gyfer cyfarfod nesaf y Cydbwyllgor Archwilio ym mis Hydref.
-------------------	---

## 109. **DIWEDDARIAD LLYWODRAETHU**

### a. ADOLYGIAD LLYWODRAETHU

Nododd y Cydbwyllgor Archwilio hynt y gwaith hyd yma o ran gweithredu'r argymhellion sy'n deillio o'r Adolygiad Llywodraethu.

Nodwyd bod y Cod Llywodraethu Corfforaethol wedi'i gymeradwyo'n ffurfiol gan y Comisiynydd a'r Prif Gwnstabl ac mae'r Cod ar gael ar wefan y Comisiynydd.

Mae'r Bwrdd Prosiect yn parhau i sicrhau goruchwyliaeth ac mae wedi parhau i gyfarfod bob pythefnos drwy'r bandemig Covid-19.

Mae Cynllun Dirprwyo'r Prif Gwnstabl wedi'i ddatblygu a'i ddrafftio mewn ymgynghoriad ag ystod eang o swyddogion o bob rhan o'r sefydliad. Y cam nesaf yw cael cymeradwyaeth gan Grŵp y Prif Swyddogion ac yna caiff y Cynllun ei fabwysiadu'n ffurfiol gan y Prif Gwnstabl. Bydd copi o'r Cynllun Dirprwyo ar gael i'r aelodau unwaith y byddant wedi'u cymeradwyo.

Nododd aelodau'r Cydbwyllgor Archwilio fod hwn yn adroddiad da iawn ac yn drylwyr iawn a nododd ei bod yn galonogol gweld argymhellion yn cael eu gweithredu. Gofynnodd yr Aelodau i'r Atodiad gael ei adrodd yn y cyfarfod nesaf a hefyd rhestr o brosiectau a thargedau.

GWEITHRED 109a	Prif Uwcharolygydd Gwasanaethau Corfforaethol/DD i roi'r wybodaeth ddiweddaraf i aelodau'r Cydbwyllgor Archwilio am Atodiad a phrosiectau/targedau yn y cyfarfod nesaf.
-------------------	---

### b. BWRDD CYD LYWODRAETHU

Bod aelodau'r Pwyllgor Archwilio yn nodi'r diweddariad a gwaith y Bwrdd Cyd Lywodraethu.

Dyweddod y Prif Swyddog Cyllid fod camgymeriad yn y papur ar 3.3 ac mai dyddiad nesaf y cyfarfod yw 7 Medi 2020 ac nid 5 Awst 2020 fel y nodwyd.

Nodwyd bod cyfarfod cyntaf cynhyrchiol wedi'i gynnal gyda mwy o ysgogiad gan fod Cylch Gorchwyl wedi'i ddiweddarau erbyn hyn a bod y Bwrdd yn gweithio'n agos gyda'r Bwrdd Sicrwydd.

#### 110. **ADRODDIAD BLYNYDDOL Y CYDBWYLLGOR ARCHWILIO**

Cymeradwywyd Adroddiad Blynyddol y Cydbwyllgor Archwilio fel y'i cyflwynwyd. [a](#) Gofynnwyd i'r Prif Swyddog Cyllid nodi ble mae'r Cydbwyllgor Archwilio o'r farn bod angen mwy o sicrwydd arnynt a sicrhau bod hyn yn cael ei adlewyrchu yn y rhaglen waith flynyddol.

GWEITHREDIAD 110	Gofynnodd y Prif Swyddog Cyllid am adlewyrchu meysydd y mae angen mwy o sicrwydd arnynt o fewn y Rhaglen Waith Flynyddol.
---------------------	---

#### 111. **RHAGLEN WAITH AR GYFER 2020/21**

Cafodd y rhaglen waith ei nodi a'i chymeradwyo yn amodol ar ymgorffori'r diwygiadau a awgrymwyd gan aelodau'r Cydbwyllgor Archwilio, Gwerthusiad y CA ac Adroddiad Blynyddol y CA i'w roi ar gyfarfod mis Mawrth 2021 ac eitem Datganiad Rheoli'r Gweithlu yn cael ei chynnig rhwng mis Rhagfyr 2020 a mis Mawrth 2021.

Dyweddod y Cyfarwyddwr Cyllid ac Adnoddau fod yr oedi o £2m mewn gwariant cyfalaf yn gysylltiedig â'r archwilio manwl i risgiau trawsnewid digidol fel y system gorchymyn a rheoli a nodwyd ar gyfer adroddiad at wraidd mater risg yn gynharach yn y cyfarfod.

#### 112. **UNRHYW FATER ARALL**

##### **UFA1 – Sesiwn Datblygu Cymru Gyfan**

Dyweddod aelodau'r Cydbwyllgor Archwilio fod hwn yn sesiwn arweiniol a chynhyrchiol ond roedd yr Aelodau'n synnu na ofynnwyd iddynt am adborth.

##### **UFA2 – Cynllun Archwilio Blynyddol**

Nododd aelodau'r Cydbwyllgor Archwilio y wybodaeth ddiweddaraf am gynlluniau archwilio a risgiau ychwanegol.

##### **UFA3 – Aelodaeth y Cydbwyllgor Archwilio**

Adroddodd y Prif Swyddog Gweithredol y bydd Dianne Walker a Claire Hodson yn sefyll lawr o'r Pwyllgor ym mis Mawrth 2021. Nododd y Prif Swyddog Gweithredol ei ddiolch am eu holl waith caled a hefyd am hysbysiad cynnar o'u bwriad i ymddiswyddo o'r Pwyllgor. Mae'r gwaith i recriwtio tri aelod newydd ar waith bellach.

Cynhelir cyfarfod nesaf y Cydbwyllgor Archwilio ar 5 Hydref 2020 am 9.30am naill ai yn Ystafell Gynhadledd 1, Pencadlys yr Heddlu Bae Colwyn neu drwy Microsoft Teams.

	Ar agor
	Wedi cau
	Wedi ei ohirio

Gweithrediadau newydd/agored o fis Mawrth 2020

DYDDIAD CYFARFOD	RHIF COFNOD	DISGRIFIAD GWEITHREDIAD	ANGEN ERBYN (DYDDIAD)	SAWL GYFRIFOL SY'N	DIWEDDARIAD	CANLYNIAD
	56a	<b>Moeseq</b> – Y Comisiynydd Heddlu a Throsedd i godi'r ddilema a dderbyniwyd ynghylch rhai sy'n cael eu hymosod yn rhywiol gyda'r Comisiynydd Dioddefwyr.	Wedi gohirio	Comisiynydd Heddlu a Throsedd	Y Prif Swyddog Cyllid wedi cydlynu gyda'r Prif Swyddog Gwybodaeth sy'n datgan bod hyn yn fater cenedlaethol sy'n cael ei ystyried yn ddiweddar gan yr ICO, GEG a'r llysoedd. Yn argymhell na ddylai CHTh beidio â bod yn rhan o'r mater ar y foment. 09/03/2020 – fel mater cenedlaethol, gall cynnwys y CHTh atal cynnydd. Gohirio hyd nes y bydd y darlun cenedlaethol yn gliriach. 02/06/20 – Wedi gohirio Yn disgwyl cynnydd cenedlaethol.	
	56b	<b>Moeseq</b> – Prif Swyddog Gwybodaeth i greu diagram llif syml o'r broses dilema foesegol a sut y'i gosodir o fewn Llywodraethu Heddlu Gogledd Cymru.	Ar unwaith	Swyddog Llywodraethu a Sicrwydd	<b>28/11/2019</b> Swyddog Llywodraethu a Pholisi i ymgymryd â hyn. 04/03/2020 Gwnaiff Prif Uwcharolygydd Dros Dro Gwasanaethau Corfforaethol greu diagram llif syml o ran Dilemâu Moesegol a rhannu hyn yng nghyfarfod nesaf y CA. (Gall y diagram hwn newid unwaith y penodir y Cadeirydd Annibynnol newydd - gweler gweithrediad 56c). 02/06/20 – Rhannwyd Siart Llif y Broses Dilemâu Moesegol gyda'r Cydbwyllgor Archwilio. <a href="#">30/07/2020 - Siart Llif yn or-syml iawn ac nid yw'n</a>	



DYDDIAD CYFARFOD	RHIF COFNOD	DISGRIFIAD GWEITHREDIAD	ANGEN ERBYN (DYDDIAD)	SAWL SY'N GYFRIFOL	DIWEDDARIAD	CANLYNIAD
					<p>esbonio'n llawn sut mae'r broses yn gweithio. Riportiodd Prif Uwcharolygydd Dros Dro Gwasanaethau Corfforaethol i'r Pwyllgor Moeseg, sydd gyda Chadeirydd ac aelodaeth newydd ar hyn o bryd. Bydd hyn yn cael ei drafod ymhellach ar ôl penodi Cadeirydd newydd.</p> <p>23/09/2020 – Mae'r siart llif syml wedi'i rannu ac mae'n cynrychioli ein llif presennol o ran sut mae cyfyng-gyngor moesegol yn cyrraedd y Pwyllgor Moeseg a sut y cânt eu datrys a'u bwydo'n ôl i'r Uwch Dîm Arweinyddiaeth i lywio ymarfer/prosesau. Caiff y llif ei adolygu pan fydd y Cadeirydd Annibynnol yn dechrau ar ei gwaith. Gwnaed cynnydd gyda'r Cadeirydd Annibynnol yn pasio'r wythnos Fetio yn dechrau 21/09/20. Cais am gamau i'w cymryd i ganiatáu i'r Cadeirydd Annibynnol ddechrau ac adolygu prosesau. Cadeirydd Dros Dro Uwcharolygydd Simon Williams.</p>	
	59h	<p><b>Archwilio Mewnol</b> – Cyfarwyddwr Cyllid ac Adnoddau i ddiweddarau'r Cydbwyllgor Archwilio ar ymweliad yr ICO i Heddlu Gogledd Cymru i adolygu eu cynllun gweithredu o ran RhDDC.</p>	<p>Pan mae ymweliad yr ICO wedi dod i ben</p>	<p>Cyfarwyddwr Cyllid ac Adnoddau</p>	<p>Cynhaliwyd adolygiad er mwyn paratoi ar gyfer cyflwyno'r RhDDC ac mae'r gweithrediadau wedi cwblhau.</p> <p><b>28/11/2019</b></p> <p>Ail-agor. Gwnaiff y Cyfarwyddwr Cyllid ac Adnoddau edrych ar yr adroddiad ac adrodd yn ôl i'r Cydbwyllgor Archwilio.</p> <p>04/03/2020</p> <p>Mae CCA wedi cyfarfod gyda Phennaeth Diogelwch Gwybodaeth a Chydymffurfiaeth i drafod cynnydd o ran argymhellion archwiliad TIAA sy'n tarddu gan archwiliad RhDDC. Mae'r gweithrediadau wedi'u holrhain drwy eitem sefydlog Archwilio Mewnol hyd yma (mae angen i eiriad y gweithrediad gael ei ddiwygio gan mai ym mis Ionawr 2013 oedd adolygiad ymweliad diwethaf yr ICO).</p> <p>Mae dau weithrediad yn dal ar agor o ran Archwiliad Cydymffurfiaid Archwiliad RhDDC Rhif PO FN27625. Rhoddir y sefyllfa ddiweddaraf isod:</p>	

DYDDIAD CYFARFOD	RHIF COFNOD	DISGRIFIAD GWEITHREDIAD	ANGEN ERBYN (DYDDIAD)	SAWL GYFRIFOL SY'N	DIWEDDARIAD	CANLYNIAD
					<p>237156 Bydd rhyddhau'r gweithrediad yn ddibynnol ar gyflawni'r Rhaglen Alluogi Genedlaethol (sydd ar hyn o bryd yn Brosiect o fewn Rhaglen Waith Trawsnewidiad Digidol) gyda gosod llawn i ddechrau wedi cwblhau Cynllun Arbrofol Defnyddwyr Busnes a disgwyl i gymryd 12 mis arall.</p> <p>237154 Mae Safonau Gwybodaeth a Chydymffurfiaeth wedi symud ymlaen gyda'r gwaith angenrheidiol gan greu Polisi Diogelu Data. Mae rhyddhau'r gweithrediad yn ddibynnol ar y swyddog Polisi yn cadarnhau'r ddogfen a grëir.</p> <p>Y cynnig yw cau'r gweithrediad hwn ar y cofnod gweithrediadau ac olrhain cynnydd drwy eitem agenda sefydlog Archwilio Mewnol.</p> <p>09/03/2020</p> <p>CCA i ystyried a ddylai'r tîm Safonau Gwybodaeth a Chydymffurfiaeth gysylltu â'r ICO i edrych ar lwybrau posibl am sicrwydd o gydymffurfiaeth â RhDDC.</p> <p>02/06/2020 – Cyfarfod gyda'r Prif Swyddog Gwybodaeth a Phennaeth Safonau Gwybodaeth a Chydymffurfiaeth wedi'i drefnu ar ôl CA mis Mawrth ond cafodd ei ganslo oherwydd Covid. Cyfarfod i gwblhau'r safbwynt ar y camau nesaf arfaethedig ar gyfer mis Mehefin.</p> <p>30/07/2020</p> <p>Cynhaliwyd y cyfarfodydd uchod a thrafodwyd y posibilrwydd o wahodd yr ICO i'w archwilio. Consensws y tîm rheoli oedd, er ein bod yn cydnabod bod hwn yn faes hollbwysig, teimlwn ein bod yn canolbwyntio'n well ar ddatblygu ein rhaglen waith ein hunain ynghylch cydymffurfio yn hytrach na defnyddio adnoddau sy'n gysylltiedig ag archwiliad ICO ar ein cais.</p> <p>Gofynnodd JAC pryd y bydd yr holl waith yn cwblhau bod ICO yn cael gwahoddiad yn ogystal â rhoi cipolwg gwahanol ar fylchau sy'n bodoli.</p> <p>17/09/20 - Trafodwyd arweinydd risg DFR a CA a</p>	

DYDDIAD CYFARFOD	RHIF COFNOD	DISGRIFIAD GWEITHREDIAD	ANGEN ERBYN (DYDDIAD)	SAWL SY'N GYFRIFOL	DIWEDDARIAD	CANLYNIAD
					chytunwyd i ddefnyddio archwiliad TIAA ar gyfer mis Medi fel llwybr cychwynnol ar gyfer rhoi sicrwydd pellach. Datblygodd CG gydag arweinydd archwilio o ganlyniad a defnyddir y canfyddiadau wedyn i bennu'r camau nesaf priodol.	
	91b	<b>Archwilio Mewnol</b> – Datganiadau Rheolwyr yr Heddlu i'w rhoi ar y Bwrdd Cyd Lywodraethu ac Agenda'r Cydbwyllgor Archwilio ym mis Gorffennaf.	Erbyn cyfarfod mis Gorffennaf.	Prif Swyddog Cyllid	02/06/2020 Nid oes rhwymedigaeth i greu Datganiad Rheolwyr yr Heddlu yn ystod 2020/21. Edrychir ar y ddogfen fodd bynnag a bydd yn cael ei chreu ar gyfer cyfarfod mis Mawrth 2021. 30/07/2020 CFO i ddiweddarau'r rhaglen waith i adlewyrchu newid rhwng mis Rhagfyr 2020 a mis Mawrth 2021. <b>Argymhellir bod camau wedi cau.</b>	
	94c	<b>Datganiad Llywodraethu Blynyddol</b> – Rheolwr Llywodraethu Dros Dro i rannu Cynllun Dirprwyo drafft i'w rannu gyda'r Cydbwyllgor Archwilio am eu sylwadau.	Ar unwaith	Rheolwr Llywodraethu Dros Dro	03/06/2020 – mae drafft o Gynllun Dirprwyo'r Prif Gwnstabl wedi'i rannu eisoes 03/06/2020. Mae'r drafft ar hyn o bryd yn amodol ar adolygiad gan Brif Swyddogion yr Heddlu. 30/07/2020 – Aelodau JAC i anfon sylwadau ar y ddogfen erbyn diwedd mis Awst a phapur i'w gyflwyno gyda Chyfrifon terfynol ym mis Hydref. 11/08/2020 – Anfonwyd rhagor o e-bost at aelodau JAC yn gofyn am sylwadau erbyn diwedd mis Awst.	
	102a	<b>Trosolwg Archwilio Mewnol</b> - Cyfarwyddwr Cyllid ac Adnoddau / Swyddog Cyllid a Chyllidebau i gynnwys y manylion y gofynnwyd amdanynt ar gyfer yr adroddiad cyfredol ac ar gyfer cyfarfodydd dilynol y Cydbwyllgor Archwilio.	Ar gyfer cyfarfod Hydref	Cyfarwyddwr Cyllid ac Adnoddau a Swyddog Cyllid a Chyllidebau	Ail-ysgrifennwyd yr adroddiad yn gyflawn gyda newidiadau a'i gyflwyno i aelodau CA ar 31/07/2020. Bydd yr adroddiad diwygiedig yn cael ei chyhoeddi ymhellach ymlaen. <b>Argymhellir bod camau wedi cau.</b>	
	102b	<b>Trosolwg Archwilio Mewnol</b> - Cyfarwyddwr Cyllid ac Adnoddau i ymateb i JAC yn ymwneud â'r rheswm dros ddiwygiadau dyddiad dyledus a sut y byddai mater GDPR sy'n ymwneud â data sensitif a gedwir ar yriannau rhwydwaith yn cael sylw drwy	Yn syth	Cyfarwyddwr Cyllid ac Adnoddau	17/09/20 E-bostiwyd Arweinydd Risg CA gan y DFR 31/07/20 gyda rhesymau dros y diwygiadau dyddiad dyledus wedi'u hamlygu. Pwysleisiwyd bod yr angen i sicrhau bod dyddiadau priodol ar argymhellion TIAA yn rhesymol ac yn realistig cyn cytuno wedi'i bwysleisio i'r rhai sy'n cynnal archwiliadau gan y DFA a'r HoF.	

DYDDIAD CYFARFOD	RHIF COFNOD	DISGRIFIAD GWEITHREDIAD	ANGEN ERBYN (DYDDIAD)	SAWL SY'N GYFRIFOL	DIWEDDARIAD	CANLYNIAD
		NEP a mudo i amgylchedd Cwmwl			<p>E-bostiodd DFR Arweinydd Risg CA ar 31/07/20 parth. GDPR: "Er mwyn lliniaru'r mater GDPR y cyfeirir ato yn y pen draw, byddai angen i unrhyw ateb sicrhau mai dim ond data sy'n cydymffurfio â GDPR sy'n cael ei fudo i'r Cwmwl (lle mae angen ei reoli wedyn mewn ffordd strwythuredig) a hefyd bod angen rheoli unrhyw ddata nad yw'n mudo yn briodol...</p> <p><i>Mae darparu adnoddau ar gyfer y ffrwd waith naill ai drwy dîm prosiect y NEP neu drwy ffrwd waith ar wahân yn cael ei drafod ar hyn o bryd gydag achos busnes ar y gweill."</i></p>	
	103a	<b>Diweddariad Risg</b> – Cynorthwy-ydd Personol i osod Gorchymyn a Rheoli Uwchraddio'n ddwfn ar agenda'r cyfarfod nesaf ac Arweinydd Risg a Pharhad Busnes i sicrhau bod swyddogion priodol yn bresennol i gyflwyno i Gydbwyllgor Archwilio	Ar gyfer cyfarfod Hydref	Cynorthwy-ydd Personol a Risg a Pharhad Busnes Arweinydd	<p>Uwchraddio Gorchymyn a Rheoli wedi'i osod ar yr agenda</p> <p><b>02/09/20</b> - Anfonwyd e-bost at PA i wahoddiad gael ei yrru at y Prif Uwcharolygydd Neill Anderson a Keith Williams i un neu'r ddau fynychu'r CA ar 5 Hydref i gyflwyno 'At Wraidd y Mater' Risg 54 i'r aelodau – Uwchraddio Gorchymyn a Rheoli.</p> <p><b>03/09/2020</b> - Gyrwyd gwahoddiad i'r ddau. <b>Awgrymu cau'r gweithrediad.</b></p>	
	103b	<b>Y Wybodaeth Ddiweddaraf am Risg</b> – Gwasanaethau Corfforaethol T/Prif Uwcharolygydd i egluro geiriad ynghylch cau risgiau ac adrodd yn ôl i'r Cydbwyllgor Archwilio.	Yn syth	Prif Uwcharolygydd Gwasanaethau Corfforaethol DD	<p><b>02/09/20</b> - Mae Cau Risg wedi'i gynnwys yn ein Dogfen Fframwaith Mapio Rheoli Risg a Sicrwydd yr Heddlu fel a ganlyn:</p> <p><b>Cau risgiau</b></p> <p><i>Pan fydd risg wedi'i rheoli i lefel dderbyniol (y lefel darged fel arfer) neu fod yr amgylchiadau o'i gwmpas wedi gwella, efallai y caiff ei chau. Rhaid mynegi sicrwydd (tystiolaeth i gefnogi cau) yn y templed risg. Rhaid i'r UDRh neu'r Bwrdd Prosiect sy'n berchen ar y risg gymeradwyo cau a dyrannu camau i'r Arweinydd Risg er mwyn sicrhau bod y risg yn cael ei diweddarau a'i dileu o Gofrestr Risg yr Heddlu. Os oes risgiau agored pan fydd prosiect yn cau yna caiff y risgiau eu cyfeirio at yr Uwch Dîm Rheoli perthnasol ar gyfer penderfyniadau ar reoli'r risg(au) hynny yn y dyfodol.</i></p>	

DYDDIAD CYFARFOD	RHIF COFNOD	DISGRIFIAD GWEITHREDIAD	ANGEN ERBYN (DYDDIAD)	SAWL SY'N GYFRIFOL	DIWEDDARIAD	CANLYNIAD
					<p><i>Ni fydd risgiau caeedig yn cael eu hailagor. Os daw risg yn weithredol eto rhaid ei chofnodi fel risg newydd.</i></p> <p>Mae'r Arweinydd Risg a Pharhad Busnes wedi adolygu'r cofnod hwn a'n proses bresennol o Gau Risg a bydd yn sicrhau bod gan risgiau y gofynnir amdanynt i'w cau sail resymegol gan y Perchennog Risg/Arweinydd sy'n amlwg yn bodloni un neu fwy o'r canlynol:</p> <ul style="list-style-type: none"> <li>• Derbynnir y Risg</li> <li>• Mae'r Risg yn cael ei thrin, h.y. Mae rheolaethau wedi bod yn effeithiol a chyrraedd Lefel targed Risg</li> <li>• Mae'r Risg yn cael ei throsglwyddo</li> <li>• Mae'r Risg yn cael ei diweddu</li> </ul> <p>Bydd y Ddogfen Fframwaith Mapio Sicrwydd yn cael ei diweddarau yn unol â hyn.</p>	
	103c	<b>Y Diweddaraf am Risg</b> – Risg a Pharhad Busnes Gellid cynnwys arwain at ddiweddarau'r amserlenni gwreiddiol a diwygiedig yn y diweddariad i'r Cydbwyllgor Archwilio nesaf.	Yn syth	Arweinydd Cynhaliath Busnes a Risg	<b>02/09/20 Diweddariad Arweinydd Risg a BC.</b> Mae'r diweddariad gweithredu hwn wedi'i gynnwys yn Adroddiad Uchafbwyntiau Risg CA. <b>Awgrymu cau'r gweithrediad.</b>	
	103d	<b>Diweddariad Risg</b> – Risg a Pharhad Busnes Arwain at ddiwygio fformat yr adroddiad mewn ymgynghoriad ag Arweinydd Risg	Yn syth	Arweinydd Cynhaliath Busnes a Risg	<b>02/09/20 Diweddariad Arweinydd Risg a BC.</b> Trafododd Arweinydd Parhad Risg a Busnes y mater hwn gyda'r Arweinydd Risg JC ar 28/08/20. Cytunwyd bod yr Adroddiad Uchafbwyntiau Risg yn parhau i gael ei gyflwyno mewn dwy adran, h.y. Sesiwn Agored a Sesiwn Caeedig. Bydd y Sesiwn Agored yn parhau i ddogfennu'r holl Risgiau ar Gofrestr Risg yr Heddlu neu Gofrestr Risg COVID19 nad ydynt wedi'u negyddu. Dim ond drwy eithriad y bydd yr Adroddiad Sesiwn Caeedig yn adrodd am Risgiau, h.y. Risgiau Newydd, Risgiau	

DYDDIAD CYFARFOD	RHIF COFNOD	DISGRIFIAD GWEITHREDIAD	ANGEN ERBYN (DYDDIAD)	SAWL SY'N GYFRIFOL	DIWEDDARIAD	CANLYNIAD
					Caeedig, Newidiadau Risg ac ati a fydd yn lleihau maint yr adroddiad Amlygu Risg cyffredinol.	
	105a	<b>Bwrdd Sicrwydd</b> – Pennaeth Gwybodaeth Fusnes i ddod â rhestr o brofion Tabl Top i gyfarfod nesaf y Cydbwyllgor Archwilio.	Ar gyfer cyfarfod Hydref	Pennaeth Cudd-wybodaeth Busnes	Rydym yn cydnabod bod hon yn agwedd bwysig ar ein gwaith sicrwydd, a byddwn yn ceisio canolbwyntio arno mewn ystyr ystyrllon unwaith y bydd gallu i wneud hynny ar ôl ymdrin â materion pwysig BC o ddsygu'r gwersi o COVID. Mae prosesau ar waith gyda pharhad busnes un pwynt cyswllt ar gyfer ymarferion pen bwrdd parhaus, ac ymarfer blynyddol ar lefel yr Heddlu gyfan, ond nid oes amserlen ffurfiol/fanwl ar waith ar hyn o bryd. Bydd amserlen brofi lawn yn rhan o'n hymateb ond mae angen i ni roi ystyriaeth briodol iddi cyn rhoi'r wybodaeth ddiweddaraf i Gydbwyllgor Archwilio. Byddaf yn anelu at gael y wybodaeth ddiweddaraf lawnach yng nghyfarfod nesaf y Pwyllgor yn manylu ar y rhestrau profi cyffredol ac arfaethedig.	
	105b	<b>Bwrdd Sicrwydd</b> - Pennaeth Gwybodaeth Fusnes i rannu camau gweithredu a log penderfyniadau'r Bwrdd Sicrwydd a drafft cyntaf y Cylch Gorchwyl a adolygwyd gydag aelodau'r Cydbwyllgor Archwilio.	Cyn gynted ag y bo'n barod	Pennaeth Cudd-wybodaeth Busnes	Wedi'i ddarparu ar wahân. Cyfarfod diwethaf y Bwrdd Sicrwydd oedd cyfarfod mis Gorffennaf 2020, gan fod cyfarfod mis Awst 2020 wedi'i ganslo oherwydd diffyg mynychwyr. Mae'r camau gweithredu a phenderfyniadau, a'r cylch gorchwyl wedi'u darparu. Y cyfarfod nesaf yw 09/09/20 lle bydd y cylch gorchwyl diwygiedig a ddarperir hefyd yn cael ei gyflwyno. 04.09.2020 – Cylch Gorchwyl a Log Penderfyniadau wedi'i rannu gydag aelodau. <b>Awgrymu cau'r gweithrediad.</b>	
	105c	<b>Bwrdd Sicrwydd</b> – Pennaeth Gwybodaeth Fusnes i ddod â'r papur diweddar i'r Cydbwyllgor Archwilio ym mis Hydref.	Ar gyfer cyfarfod Hydref	Pennaeth Cudd-wybodaeth Busnes	Ar yr agenda. <b>Awgrymu cau'r gweithrediad.</b>	
	107a	<b>Cynllun adfer Covid-19</b> - PGC Dros Dro i roi eglurhad ar sut mae Heddlu Gogledd Cymru yn paratoi ar gyfer ail don o bandemig.	Yn syth	Prif Gwnstabl Cynorthwyol DD	Mae Heddlu Gogledd Cymru yn benodol yn hytrach na'r LRF ehangach yn parhau i fod â strwythur gorchymyn Strategol/Tactegol/Gweithredol wedi'i nodi ynghylch ymateb COVID. Y prif risg i HGC yw	

DYDDIAD CYFARFOD	RHIF COFNOD	DISGRIFIAD GWEITHREDIAD	ANGEN ERBYN (DYDDIAD)	SAWL SY'N GYFRIFOL	DIWEDDARIAD	CANLYNIAD
					capasiti os bydd cyfraddau absenoldebau yn dechrau codi. Fel y cyfryw, rydym yn ceisio ymdrin ag absenoldebau drwy wneud ein hadeiladau'n ddiogel, gan wneud y mwyaf o ymbellhau cymdeithasol, pentyrru PPE, rhaglen frechu yn erbyn y FFLIW. Mae gennym dros 800 o'n staff o hyd sy'n gallu ac yn gweithio o gartref yn bennaf. Mae gennym gynlluniau ar draws swyddogaethau hanfodol megis Yr Ystafell Reoli, y Gwasanaeth Plismona Lleol a Drylliau Tanio sy'n caniatáu tynnu gwasanaeth yn ôl a hefyd defnyddio cymorth trawsswyddogaethol. Gallwn barhau i recriwtio drwy ddysgu ar-lein sydd wedi'i ddatblygu. Mae gennym ddata rheoli manwl a oedd yn rhoi cipolwg ar unrhyw dynnu dŵr.	
	108a	<b>Datganiad o Gyfrifon</b> – Cyfarwyddwr Cyllid ac Adnoddau/Prif Swyddog Cyllid/Pennaeth Cyllid i gyfarfod i sicrhau bod holl sylwadau aelodau'r Cydbwyllgor Archwilio yn cael eu hystyried ar gyfer gweithredu ac adrodd yn ôl i gyd-aelodau'r Pwyllgor Archwilio i drafod	Yn syth	Cyfarwyddwr Cyllid ac Adnoddau/Pennaeth Cyllid	17/09/20 – Cyfarfodydd a gynhaliwyd rhwng DFR, HoF a CFO i ddatblygu dull gweithredu o amgylch Cyflwyniad, Adroddiad Naratif ac AGS i ddatblygu amserlenni ar gyfer cyhoeddi set ddrafft diwygiedig o gyfrifon. Cynyddodd amllder y diweddariadau i arweinydd Cyllid cynyddodd a diweddarwyd y dull a adroddwyd i JGB ar 07/09/20, cyfrifon drafft a ddosbarthwyd ar 10/09/20 ac a adolygwyd wedyn ar 15/09/20 gyda chadeirydd Cyllid a'r CA. Adborth pellach ar y 15fed i'w adlewyrchu yn y Datganiad o Gyfrifon a ddosbarthwyd i CA mis Hydref.	
	108b	<b>Datganiad o Gyfrifon</b> – Cyfarwyddwr Cyllid ac Adnoddau/Pennaeth Cyllid i fynd â'r gorau i geisio ymgorffori sylwadau mewn papur.	Yn syth	Cyfarwyddwr Cyllid ac Adnoddau/Pennaeth Cyllid	17/09/20 Cyfrifydd rheolaeth ariannol yn cynyddu'r ymateb gyda'r bwriad o gylchredeg cyn CA Mis Hydref.	
	108c	<b>Datganiad o Gyfrifon</b> – Cyfarwyddwr Cyllid ac Adnoddau/Pennaeth Cyllid i ymchwilio i weld a yw terfynau'n cael eu gosod ar pryd y mae angen benthyca tymor byr ac	Yn syth	Cyfarwyddwr Cyllid ac Adnoddau/Pennaeth Cyllid	17/09/20 Cyfrifydd rheolaeth ariannol yn cynyddu'r ymateb gyda'r bwriad o gylchredeg cyn CA Mis Hydref.	

DYDDIAD CYFARFOD	RHIF COFNOD	DISGRIFIAD GWEITHREDIAD	ANGEN ERBYN (DYDDIAD)	SAWL SY'N GYFRIFOL	DIWEDDARIAD	CANLYNIAD
		adrodd yn ôl i'r Cydbwyllgor Archwilio.				
	108d	<b>Datganiad o Gyfrifon</b> – Pawb i sicrhau bod papurau'n cael eu dosbarthu i gyd-aelodau'r Pwyllgor Archwilio wythnos cyn y cyfarfod.	Ar gyfer cyfarfod Hydref	Pawb	17/09/20 Diweddariad DFR: Mae newidiadau wedi parhau i ymddangos yn hwyr yn y broses ond mae'r tîm Cyllid yn ceisio sicrhau'r ffenestr fwyaf posibl sydd gan aelodau CA i adolygu'r wybodaeth berthnasol.	
	108e	<b>Datganiad o Gyfrifon</b> – Cynorthwy-ydd Personol i roi'r wybodaeth ddiweddaraf am Ymateb y Swyddfa Archwilio Genedlaethol ar yr agenda ar gyfer cyfarfod nesaf y Cydbwyllgor Archwilio ym mis Hydref.	Ar gyfer cyfarfod Hydref	Cynorthwy-ydd Personol	Ymateb y Swyddfa Archwilio Genedlaethol ar agenda cyfarfod mis Hydref CA. <b>Awgrymu cau'r gweithrediad.</b> Ar yr agenda. <b>Awgrymu cau'r gweithrediad.</b>	
	109	<b>Adolygiad Llywodraethu</b> – Gwasanaethau Corfforaethol T/Prif Uwcharolygydd i roi'r wybodaeth ddiweddaraf i gyd-aelodau'r Cydbwyllgor Archwilio am Atodiad a phrosiectau/targedau yn y cyfarfod nesaf.	Ar gyfer cyfarfod Hydref	Prif Uwcharolygydd Gwasanaethau Corfforaethol DD	Ar yr agenda. <b>Awgrymu cau'r gweithrediad.</b>	
	110	<b>Adroddiad Blynyddol y Cydbwyllgor Archwilio</b> – Gofynnodd y Prif Swyddog Cyllid am adlewyrchu meysydd y mae angen mwy o sicrwydd arnynt o fewn y Rhaglen Waith Flynyddol.	Yn syth	Prif Swyddog Cyllid	Nodwyd Gwerth am Arian fel maes allweddol lle mae angen mwy o sicrwydd ar y CA ac mae hyn ar y Rhaglen Waith. Mae'r Rhaglen Waith bellach yn cael ei chyflwyno ar sail dreigl ym mhob cyfarfod CA, sy'n ei gwneud yn bosibl ychwanegu mewn meysydd wrth iddynt gael eu nodi.	



Gweithrediadau caeedig ers y cyfarfod diwethaf – archifwyd ym mis Mawrth 2020 – ar gael ar gais

DYDDIAD CYFARFOD	RHIF COFNOD	DISGRIFIAD GWEITHREDIAD	ANGEN ERBYN (DYDDIAD)	SAWL SY'N GYFRIFOL	DIWEDDARIAD	CANLYNIAD
	22a	<b>UFA – RhDDC</b> – Prif Swyddog Gweithredol i edrych ar rannu gwybodaeth rhwng Heddlu Gogledd Cymru a Swyddfa Comisiynydd yr Heddlu a Throsedd o dan y RhDDC newydd.	Ar unwaith	PSG	<p>Angen Cytundeb Rhannu Gwybodaeth rhwng Swyddfa'r Comisiynydd Heddlu a Throsedd a Heddlu Gogledd Cymru. Pennaeth Safonau Gwybodaeth a Chydymffurfiaeth yn gweithio ar hwn.</p> <p>ISA/MOU yn cael ei ddrafftio ar gyfer rhannu gwybodaeth rhwng SCHTh a HGC. Awgrymir cael un ddogfen i gyd-fynd â'r Protocol Plismona. Nid yw'r Prif Swyddog Gweithredol yn credu bod angen hyn gan fod rhannu gwybodaeth yn cael ei gynnwys yn y Protocol Plismona a deddfwriaeth oedd yn cynnwys gwaith y Comisiynydd. Ond mae gwaith yn mynd yn ei flaen rhwng y ddau sefydliad. Mae'r gwaith yn mynd yn ei flaen.</p> <p>09/10/2019 – Prif Swyddog Gwybodaeth/Pennaeth Safonau Gwybodaeth a Chydymffurfiaeth yn parhau i gydlynu gyda Heddluoedd eraill i weld beth sydd angen/rhaid gwneud ond mae'r Protocol Plismona yn cynnwys trosglwyddo gwybodaeth rhwng SCHTh a Heddluoedd.</p> <p>04/03/2020 – Mae drafft cyntaf y Memorandwm Dealltwriaeth wedi'i dderbyn ac mae sylwadau a cheisiadau am ddiwygiadau wedi'u gwneud. Gwnaiff y PSG gysylltu gyda Phrif Swyddog Gwybodaeth yr Heddlu er mwyn cwblhau'r ddogfen hon.</p> <p>09/03/2020 – Gobeithio cwblhau'r ddogfen erbyn diwedd mis Mawrth.</p> <p>02/06/20 – Disgwyl am y ddogfen derfynol y mae gofyn amdani erbyn diwedd mis Mehefin. Cylchredir y ddogfen hon i aelodau'r CA pan fydd wedi'i chwblhau.</p>	Wedi cau
	42	<b>Swyddfa Archwilio Cymru – Llythyrau Ymchwiliad Twyll</b> – Yn y dyfodol, y Prif Swyddog Cyllid i gynnig ymateb o'r blynyddoedd blaenorol i'r Llythyrau Ymholiadau Twyll ar gyfer y ddwy flynedd ochr yn ochr mewn dogfen sengl. Mae	Gorffennaf 2020	PSC	<p>Cyfredol.</p> <p>08/06/2020 Dogfen yn cael ei chreu ar hyn o bryd a bydd yn cael ei chyflwyno i'r cyfarfod. Fel y gofynnwyd, rhoddir gwybodaeth am y ddwy flynedd yn yr un ddogfen i gynorthwyo cymharu.</p> <p><b>30/07/2020 – ar yr agenda. Awgrymu cau'r gweithrediad.</b></p>	Wedi cau

DYDDIAD CYFARFOD	RHIF COFNOD	DISGRIFIAD GWEITHREDIAD	ANGEN ERBYN (DYDDIAD)	SAWL SY'N GYFRIFOL	DIWEDDARIAD	CANLYNIAD
		hyn er mwyn i'r Cydbwyllgor Wedi cau Archwilio allu cymharu'r ddau yn rhwyddach.				
	59b	<b>Archwilio Mewnol</b> – Archwilio Mewnol i wirio pa weithrediad sydd wedi'u gymryd yn erbyn yr argymhelliaid Sicrwydd Data.	Cyfarfod mis Mawrth	Rheolwr Archwilio Mewnol	Caewyd un o'r argymhellion ar Ddilysiant 2018/19. Bydd y ddau sydd ar ôl yn cael eu hasesu yn ystod dilysiant 2019/20. 28/11/2019 Bydd archwiliadau dilynol yn digwydd yn Chwefror/Mawrth a byddent yn adrodd am y canfyddiadau. 04/03/2020 Adolygiad dilynol archwilio mewnol yn cael ei ymgymryd yn yr wythnos yn dechrau 2 Mawrth. 03/06/2020 – Adolygwyd fel rhan o ddilysiant 2019/20 ac maent wedi cwblhau. <b>Awgrymu cau'r gweithrediad.</b>	Wedi cau
	79b	<b>Adroddiad Archwilio Mewnol ac Adroddiad Cynnydd</b> – Archwiliad Mewnol i osod colofn ychwanegol ar gyfer sylwadau o fewn y tabl Nodiadau Cyfarwyddyd Cleientiaid.	Erbyn cyfarfod mis Mawrth	Rheolwr Archwilio Mewnol	Anfonwyd yr Adroddiad Sicrwydd (SICA) i'w gyfieithu cyn derbyn y cofnod gweithrediadau. Adroddiadau yn y dyfodol i'w diwygio'n unol â hynny a chysylltir â Rheolwyr am ymatebion. 02/06/20 – Amserlen fewnol wedi'i pharatoi gyda cholofn ychwanegol ar gyfer ymateb Rheolwyr. Cael eu hadrodd yn fewnol drwy Gwestiynau Cyffredin yr Uwch Dîm Rheoli – cynhwyswyd fel rhan o'r papurau o dan eitem 102 cyfarfod mis Gorffennaf. <b>Awgrymu cau'r gweithrediad.</b>	Wedi cau
	89	<b>Cofnod Gweithrediadau</b> – Cofnod Gweithrediadau i gael ei ddiweddarau cyn y cyfarfod er mwyn edrych ar y gweithrediadau trwy eithriad yn y Cydbwyllgor Archwilio.	Erbyn cyfarfod mis Gorffennaf.	Cynorthwydd Personol	02/06/20 – Yr ysgrifenyddiaeth i gydlynu dilysiant cyfnodol ar weithrediadau. <b>Awgrymu cau'r gweithrediad.</b>	Wedi cau
	91a	<b>Archwilio Mewnol</b> – Swyddog Cyllid a Chyllidebau i gynnwys adroddiad cwmpasu/crynodeb gweithredol at gyfarfod nesaf y Cydbwyllgor Archwilio.	Erbyn cyfarfod mis Gorffennaf.	Swyddog Cyllid a Chyllidebau	02/06/20 – Ychwanegu adran Rheolaeth Fewnol at Gwestiynau Cyffredin yr Uwch Dîm Rheoli fel eitem agenda sefydlog. Bydd adroddiadau cryno yn rhoi allbwn llawer byrrach ar gyfer y CA. Y bwriad yw parhau i rannu'r ddogfennaeth bapur waith greiddiol gydag aelodau'r CA cyn y cyfarfod ei hun.	Wedi cau

DYDDIAD CYFARFOD	RHIF COFNOD	DISGRIFIAD GWEITHREDIAD	ANGEN ERBYN (DYDDIAD)	SAWL SY'N GYFRIFOL	DIWEDDARIAD	CANLYNIAD
					Darparu fformat newydd o bapurau o dan eitem 102 o gyfarfod mis Gorffennaf. Awgrymu cau'r gweithrediad.	
	91c	<b>Archwilio Mewnol</b> – Y Cadeirydd i nodi o fewn Adroddiad Blynyddol y Cydbwyllgor Archwilio fod y CHTh a'r Prif Gwnstabl yn fodlon na ddefnyddiwyd yr holl ddyddiau a ddyrannwyd i Archwilio Mewnol a'u bod i'w cario i'r flwyddyn ariannol nesaf.	Erbyn cyfarfod mis Gorffennaf.	Cadeirydd y Cydbwyllgor Archwilio	<b>Cynnwys y datganiad o fewn Adroddiad Blynyddol 2019/20. Awgrymu cau'r gweithrediad.</b>	Wedi cau
	91d	<b>Archwilio Mewnol</b> – Archwilio Mewnol i ychwanegu colofn arall i'r tabl yn Atodiad 2 y Nodyn Cyfarwyddyd Cleientiaid i ystyried Gweithred Rheolwyr.	Ar unwaith	Archwilio Mewnol – Swyddog Cyllid a Chyllidebau Newydd	02/06/20 – Mae Nodiadau Cyfarwyddyd Cleientiaid yn cael eu monitro bellach drwy Gwestiynau Cyffredin yr Uwch Dîm Rheoli C&A a bydd y CA yn cael ei hysbysu o dan adran rheolaeth Fewnol yr agenda (dolenni at weithrediad 91a). <b>Awgrymu cau'r gweithrediad.</b>	Wedi cau
	93a	<b>Proses Rheoli Risg</b> – Prif Uwcharolygydd Dros Dro i rannu swydd ddisgrifiad Risg a Pharhad Busnes gyda'r Cydbwyllgor Archwilio.	Ar unwaith	Prif Uwcharolygydd Dros Dro Gwasanaethau Corfforaethol	Rhannwyd y ddogfen gyda CA 10/03/2020 <b>Awgrymu cau'r gweithrediad.</b>	Wedi cau
	93b	<b>Proses Rheoli Risg</b> – Cadeirydd y Bwrdd Sicrwydd i sicrhau fod monitro parhaus o'r Fframwaith Rheoli Risg a chyflawni'r camau nesaf yn cael eu symud ymlaen drwy'r Bwrdd Sicrwydd.	Ar unwaith	Cadeirydd y Bwrdd Sicrwydd	02/06/20 – Cyflawni cynnydd HGC o ran bod yr agenda risg (gan gynnwys mapio sicrwydd risg, chwant risg, categoreiddio risg) yn cael ei harwain gan yr arweinydd risg sydd newydd ei benodi, ac a oruchwylir gan y Bwrdd Sicrwydd. Cadeirydd Bwrdd Sicrwydd i gyflwyno yng nghyfarfod mis Gorffennaf. <b>Awgrymu cau'r gweithrediad.</b>	Wedi cau
	93c	<b>Proses Rheoli Risg</b> – Cadeirydd y Bwrdd Sicrwydd i sicrhau fod diweddariadau cynnydd o ran cyflawni'r camau nesaf o ran y Fframwaith Rheoli Risg yn hysbysu'r Cydbwyllgor Archwilio'n barhaus.	Ar unwaith	Cadeirydd y Bwrdd Sicrwydd	02/06/2020 – Bydd yr Arweinydd Risg yn rhoi Adroddiad Risg yn gofalu am gynnydd cyflawni'r camau nesaf o ran y Fframwaith Rheoli Risgiau er mwyn i'r CA graffu. Mae hon yn eitem sefydlog ar yr agenda. Gwnaiff Cadeirydd y Bwrdd Sicrwydd gyflwyno yng nghyfarfod mis Gorffennaf. <b>Awgrymu cau'r gweithrediad.</b>	Wedi cau
	93d	<b>Proses Rheoli Risg</b> – Cyfarwyddwr Cyllid ac Adnoddau i ofyn i Gadeirydd y Bwrdd Sicrwydd i	Erbyn cyfarfod mis Gorffennaf.	Cyfarwyddwr Cyllid ac Adnoddau	02/06/2020 Gwahoddwyd Cadeirydd y Bwrdd Sicrwydd i ddod a pharatoi papur. Paratoi papur ac eitem agenda o Rôl a Chylch Gwaith y Bwrdd Sicrwydd ar gyfer agenda	Wedi cau

DYDDIAD CYFARFOD	RHIF COFNOD	DISGRIFIAD GWEITHREDIAD	ANGEN ERBYN (DYDDIAD)	SAWL SY'N GYFRIFOL	DIWEDDARIAD	CANLYNIAD
		baratoi papur a mynd i gyfarfod y Cydbwyllgor Archwilio ym mis Gorffennaf.			mis Gorffennaf. <b>Awgrymu cau'r gweithrediad.</b>	
	94a	<b>Datganiad Llywodraethu Blynyddol</b> – Ailedrych ar Gylch Gorchwyl y Bwrdd Cyd Lywodraethu er mwyn sicrhau gwahaniaethau gwahanol rhwng Byrddau Llywodraethu a Sicrwydd.	Ar unwaith	Prif Swyddog Cyllid	02/06/2020 – Trafodwyd ac edrychwyd ar y Cylch Gorchwyl yng nghyfarfod y Bwrdd Cyd Lywodraethu ym mis Mawrth 2020. Diweddarwyd y Cylch Gorchwyl i adlewyrchu'r newidiadau a gytunwyd yn y cyfarfod. (Cylchredwyd y fersiwn ddiweddaraf i'r CA 03/06/2020). Mae diben ac amcanion y cyfarfod yn wahanol ac yn i rai'r Bwrdd Sicrwydd. Cylch Gorchwyl y Bwrdd Sicrwydd (cylchredwyd 03/06/2020). (Dalier sylw, paratowyd Cylch Gorchwyl y Bwrdd Sicrwydd gan ddefnyddio'r hen fformat a bydd yn cael ei fformatio yn unol â'r templed corfforaethol newydd faes o law.) <b>Awgrymu cau'r gweithrediad.</b>	Wedi cau
	94b	<b>Datganiad Llywodraethu Blynyddol</b> – Prif Uwcharolygydd Dros Dro Gwasanaethau Corfforaethol i ddrafftio swydd ddisgrifiad Llywodraethu a'i rhannu gyda'r Cydbwyllgor Archwilio. Ei gosod ar agenda cyfarfod all-lein mis Mehefin.	Mehefin	Prif Uwcharolygydd Dros Dro Gwasanaethau Corfforaethol	02/06/2020 – Mae Swydd Ddisgrifiad ar gyfer y Swydd Llywodraethu yn cael ei ail-werthuso ar hyn o bryd ac felly ailedrychwyd arno'n ddiweddar. Rhannwyd y swydd ddisgrifiad diweddaraf gydag aelodau'r CA 08/06/2020.	Wedi cau
	94d	<b>Datganiad Llywodraethu Blynyddol</b> – Llywodraethu i gael ei olrhain/craffu yng nghyfarfodydd y Bwrdd Cyd Lywodraethu gyda chrynodeb gweithredol yn cael ei greu ar gyfer cyfarfodydd y Cydbwyllgor Archwilio.	Erbyn cyfarfod mis Gorffennaf.	Prif Uwcharolygydd Dros Dro Gwasanaethau Corfforaethol	02/06/20 – Cylch Gorchwyl y Bwrdd Cyd Lywodraethu i ymgorffori'r agwedd hon o'r bwrdd. Diweddariad llywodraethu ar agenda mis Gorffennaf 2020. <b>Awgrymu cau'r gweithrediad.</b>	Wedi cau
	96	<b>Cynllun Archwilio Mewnol</b> – Prif Swyddog Cyllid i sicrhau fod y 14 o ddyddiau Archwilio Mewnol nas defnyddiwyd yn y Flwyddyn Ariannol hon i'w cario drosodd i 2020-2021.	Ar unwaith	Prif Swyddog Cyllid	Mae TIAA wedi rhoi bil am y dyddiau a weithiwyd yn 2019/20. Mae'r gyllideb sy'n weddill wedi cael ei dwyn ymlaen i'r flwyddyn ariannol newydd. <b>Awgrymu cau'r gweithrediad.</b>	Wedi cau

DYDDIAD CYFARFOD	RHIF COFNOD	DISGRIFIAD GWEITHREDIAD	ANGEN ERBYN (DYDDIAD)	SAWL SY'N GYFRIFOL	DIWEDDARIAD	CANLYNIAD
	97	<b>Cynllun Blynyddol Swyddfa Archwilio Cymru</b> – Pennaeth Cyllid ac Aelod o'r Cydbwyllgor Archwilio i drafod fformat cyfarfod mis Mehefin.	Cyn cyfarfod mis Mehefin.	Pennaeth Cyllid ac aelod o'r CA	02/06/20 – trafodwyd a chylchredwyd agenda ddrafft. <b>Awgrymu cau'r gweithrediad.</b>	
	99a	<b>UFA – Adroddiad Blynyddol y Cydbwyllgor Archwilio</b> – Pennaeth Cyllid i roi trosolwg i'r Cydbwyllgor Archwilio ar sut y mesurir Gwerth am Arian o fewn Heddlu Gogledd Cymru.	Ar unwaith	Pennaeth Cyllid	02/06/20 – Cynnig eitem a chyflwyniad ar gyfer agenda mis Gorffennaf 2020. Argymhell eitem agenda mis Gorffennaf 2020. <b>Awgrymu cau'r gweithrediad.</b>	Wedi cau
	99b	<b>UFA – Blaengynllun Gwaith</b> – Prif Swyddog Cyllid i sicrhau fod Blaengynllun Gwaith i'w gynnwys fel eitem agenda yng nghyfarfodydd y Cydbwyllgor Archwilio yn y dyfodol er mwyn galluogi aelodau'r Cydbwyllgor i adolygu a chipio gweithgarwch yn y dyfodol.	Ar unwaith	Prif Swyddog Cyllid	<b>Ar yr agenda fel eitem sefydlog. Awgrymu cau'r gweithrediad.</b>	Wedi cau
	99c	<b>UFA – Bwrdd Cyd Lywodraethu</b> Cynorthwydd Personol i ddiweddarau gwefan Swyddfa'r Comisiynydd Heddlu a Throsedd i adlewyrchu ailsefydlu'r Bwrdd Cyd Lywodraethu.	Ar unwaith	Cynorthwydd Personol	<b>Gwefan wedi'i diweddarau i adlewyrchu ailsefydlu'r Bwrdd Cyd Lywodraethu. Awgrymu cau'r gweithrediad.</b>	Wedi cau

Allwedd Talfyriadau	
PG	Prif Gwnstabl
PSG	Prif Swyddog Gweithredol (SCHTh)
PSC	Prif Swyddog Cyllid (SCHTh)
CCA	Cyfarwyddwr Cyllid ac Adnoddau (HGC)
<b>Pennaeth Cyllid</b>	Guto Edwards
<b>Pennaeth Caffael</b>	Patricia Strong
<b>HMICFRS</b>	Arolygaeth Heddluoedd a Gwasanaethau Tân ac Acher (HMICFRS) Ei Mawrhydi

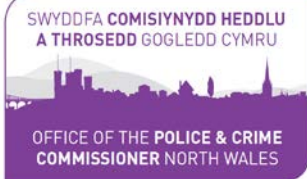
<b>CA</b>	Cydbwyllgor Archwilio
<b>HGC</b>	Heddlu Gogledd Cymru
<b>SCHTh</b>	Swyddfa'r Comisiynydd Heddlu a Throsedd
<b>CP</b>	Cynorthwydd Personol i'r PSG a'r PSC
<b>CHTh</b>	Comisiynydd Heddlu a Throsedd
<b>ASP</b>	Adran Safonau Proffesiynol (HGC)
<b>TIAA</b>	Archwilio Mewnol
<b>SAC</b>	Swyddfa Archwilio Cymru



## Cydbwyllgor Archwilio

5 Hydref 2020

<b>Teitl:</b>	Diweddariad Sefydliadol y SCHTh
<b>Awdur:</b>	Stephen Hughes, Prif Weithredwr
<b>Diben yr adroddiad:</b>	Diweddaru'r CA ar faterion SCHTh o bwys
<b>Cyflwynir yr adroddiad i'r CA ar gyfer: (ticiwch un)</b>	<input type="checkbox"/> Penderfyniad <input type="checkbox"/> Trafodaeth <input type="checkbox"/> Sicrwydd <input checked="" type="checkbox"/> Gwybodaeth
<b>Crynodeb / Pwyntiau Allweddol:</b>	Diweddaru'r CA ar <ul style="list-style-type: none"><li>• Adolygiad y CHTh</li><li>• Cronfa Strydoedd Diogelach</li><li>• Adroddiad Plismona'r Ffyrdd (HMICFRS)</li><li>• Comisiwn Ieuenctid Gogledd Cymru</li></ul>
<b>Argymhellion:</b>	Dim
<b>Effaith cofrestr risgiau:</b>	Dim
<b>Goblygiadau sicrwydd:</b>	Dim
<b>Effaith Cydraddoldeb:</b>	Dim
<b>Gwybodaeth wedi'u heithrio o ddadleniad:</b>	Nac ydy



## Cydbwyllgor Archwilio

### Diweddariad Sefydliadol y SCHTh

#### 1. Diweddariadau

Cynhaliwyd cyfarfod blaenorol y Cydbwyllgor Archwilio (CA) ar 30 Gorffennaf 2020. Bydd yr adroddiad hwn yn rhoi diweddariad i'r CA ar faterion SCHTh ers hynny.

#### 2. Adolygiad y CHTh

Bydd y CA yn cofio yn y cyfarfod diwethaf y cyfeiriwyd at adolygiad o rôl y CHTh. Mae rhan un o'r adolygiad wedi dechrau ac mae'r CHTh wedi ymateb i'r alwad am dystiolaeth. Mae ymateb Cymru gyfan ar ran y pedwar CHTh yng Nghymru hefyd wedi'i gyflwyno.

Ceir manylion pellach o ran rhan un o'r adolygiad yma.

<https://www.gov.uk/government/news/priti-patel-to-give-public-greater-say-over-policing-through-pcc-review>.

#### 3. Cronfa Strydoedd Diogelach

Toc cyn cyfarfod diwethaf y CA, hysbyswyd SCHTh fod cynigion a gyflwynwyd i'r Gronfa Strydoedd Diogelach wedi bod yn llwyddiannus. Cyfeiriwyd at hyn yn gryno iawn yn ystod y cyfarfod. Mae manylion pellach yn awr ar gael.

Mae'r Gronfa Strydoedd Diogelach yn gronfa £25m, sydd ar gael i CHTh yng Nghymru a Lloegr yn 2020/21. Gofynnwyd i CHTh weithio gyda phartneriaid er mwyn llunio a chyflawni cynlluniau atal trosedd lleol, gyda'r bwriad o leihau troseddau caffael drwy atal trosedd sefyllfaol.

Roedd CHTh yn gallu cyflwyno hyd at dri chais â blaenoriaeth, gyda phob un ar gyfer ardal leol ddiffiniedig o fewn daearyddiaeth eu CHTh sy'n cael eu heffeithio'n gyson ac yn anghymesur gan drosedd caffael, gyda hyd at £500k o grantiau ar gael am bob cais llwyddiannus.

Wrth ddewis maes targed lleol, roedd CHTh angen sicrhau bod yr ardal yn bodloni'r meini prawf cymhwysedd am gyllid. Y prif feini prawf oedd (i) bod gan ardaloedd ddaearyddiaeth wedi'i ddiffinio, (ii) bod gan yr ardaloedd hyn boblogaeth addas, (iii) bod yr ardaloedd yn cael eu heffeithio'n gyson ac yn anghymesur gan droseddau caffael, a (iv) bod yr ardaloedd hyn yn breswyl yn bennaf.

Gwnaeth dadansoddwyr Heddlu Gogledd Cymru ystyried y data ar gyfer holl ardaloedd o fewn Heddlu Gogledd Cymru yn drwyadl. Dim ond dwy ardal benodol fodlonodd y meini prawf sef Gorllewin Y Rhyl a Pharc Caia yn Wrecsam.





Hyd yn oed wedyn, roedd y mesurau atal trosedd ar gael yn benodol iawn. Fe gymerodd lawer iawn o waith caled i'r timau partneriaeth droi hynny yn ddatrysiadau a fyddai'n gyraeddadwy ac yn arwyddocaol i'r ddwy gymuned ac yn bodloni meini prawf y Swyddfa Gartref.

### **Roedd Gogledd Cymru yn llwyddiannus wrth gael y cyllid am y prif geisiadau a'r ceisiadau eilradd a gyflwynwyd:**

#### **Prif Gais Cais Queensway – Dyfarnwyd £550,000**

Bydd y cyllid yn cael ei ddefnyddio i gynnwys y canlynol:

- Cronfa amgylcheddol wedi'i gweinyddu gan y CHTH a'r Bwrdd Prosiectau yn cael ei sefydlu i ymdrin â phroblemau fel graffiti, torri llwyni, tynnu coed a garddlunio mewn ardaloedd cymunedol.
- Cynyddu CCC, darparu diogelwch i'r holl drigolion.
- Defnyddio technoleg Adnabod Rhifau Cerbydau'n Awtomatig i dargedu troseddwy'r teithiol a grwpiau trosedd trefnedig.
- Gwella gwyliadwriaeth naturiol o fewn yr ardal drwy ddarparu golau newydd ac uwchraddio goleuadau sydd eisoes yn bodoli.
- Darparu giatiau strydoedd cefn er mwyn rheoli mynediad at saith stryd gefn, ynghyd â newid dwy hen giât a oedd yn anaddas.
- Chwalu tri garej, a datblygu maes parcio yn eu lle (yn amodol ar ganiatâd cynllunio).
- Darparu 200 metr o ffens ychwanegol tu allan i'r strydoedd sydd ar hyn o bryd yn cael eu hariannu gan y cyngor Bwrdeistref.
- Danfon a gosod 1,000 o becynnau atal byrgleriaethau i'r trigolion hynny y mae eu heiddo'n agored i fynediad o'r cefn.
- Hyfforddiant i wardeiniaid cymunedol a chynlluniau gwarchod cymunedol er mwyn caniatáu'r trigolion i weithredu eu hunain er mwyn atal trosedd.

#### **Cais eilradd: Cais Gorllewin Y Rhyl – Dyfarnwyd £517,000**

Bydd y cyllid yn cael ei ddefnyddio i gynnwys y canlynol:

- Cronfa cynnydd cymunedol amgylcheddol wedi'i weinyddu gan y CHTH ac fe sefydlir Bwrdd Prosiect. Bydd yn caniatáu i strydoedd gael eu glanhau'n ddwys, cael arwyddion newyddion, cael waliau cymunedol â chôt newydd o baent, tynnu graffiti, gosod biniau newydd ynghyd â chreu lle cymunedol.
- Cynyddu CCC o fewn yr ardal, darparu diogelwch i'r holl drigolion.
- Defnyddio technoleg Adnabod Rhifau Cerbydau'n Awtomatig ar y brif ffordd i Orllewin Y Rhyl gan dargedu troseddwy'r teithiol a grwpiau trefnedig sy'n ffactorau allweddol o ran trosedd caffael.
- Gwella gwyliadwriaeth naturiol o fewn yr ardal drwy ddarparu golau newydd ar ddwy stryd gefn sydd heb gael golau yn y gorffennol.
- Danfon a gosod 626 o becynnau atal byrgleriaethau, gan dargedu'r eiddo hynny o fewn parthau a nodwyd sydd un ai wedi dioddef trosedd neu sy'n agos iawn at eiddo sydd wedi (ffigwr wedi'i gyfrifyddu o ddata'r 3 blynedd diwethaf).



- Hyrwyddwyr Cymunedol yn hyfforddi i ganiatáu'r gymuned i weithredu eu hunain er mwyn atal trosedd.

#### 4. HMICFRS – Plismona Ffyrdd: Dim yn ddewisol

Edrychodd Arolwg Cenedlaethol Plismona Ffyrdd HMICFRS ar ba mor effeithiol y plismonir y rhwydwaith ffyrdd yng Nghymru a Lloegr. Ystyriodd yr adroddiad bedwar maes:

1. A yw strategaethau plismona ffyrdd cenedlaethol a lleol yn effeithiol?
2. A yw gallu yn cyfateb i alw?
3. A yw'r heddlu'n ymgysylltu'n effeithiol gyda'r cyhoedd a phartneriaid?
4. Pa mor dda mae swyddogion heddlu yn cael eu hyfforddi i ymdrin â phroblemau plismona ffyrdd?

Gwnaeth yr adroddiad nodi wyth argymhelliad i bob Prif Gwnstabl eu cwblhau. Bydd ymateb y CHTh i'r adroddiad hwn a'i argymhellion yn cael ei rannu gyda'r CA toc.

#### 5. Comisiwn Ieuentid Gogledd Cymru

Yn dilyn o gwblhau a chyhoeddi adroddiad y Comisiwn Ieuentid (gweler dolenni isod), daeth y CHTh â'r adroddiad at sylw partneriaid statudol sy'n eistedd ar y Bwrdd Cymunedau Diogelach.

Saesneg: <https://www.northwales-pcc.gov.uk/Document-Library/Working-in-Partnership/North-Wales-Youth-Commission-Final-Report-to-the-Police-and-Crime-Commissioner-for-North-Wales-ENGLISH-April-2020.pdf>

Bydd y CA yn nodi fod llawer o'r argymhellion â goblygiadau llawer ehangach na phlismona ei hun. Mae'r argymhellion ynghylch materion trosedd a phlismona yn aml yn ddibynnol iawn ar wasanaethau eraill. Er enghraifft, mae'r heddlu yn aml yn dod i gysylltiad â phobl ifanc sy'n dioddef argyfwng iechyd meddwl. Fel gydag oedolion, mae cyfnodau o'r fath yn fater iechyd yn hytrach na mater troseddol. Rydym angen i wasanaethau iechyd fynd ati i gynorthwyo pobl ifanc er mwyn lleihau'r tebygolrwydd o argyfwng yn digwydd yn y lle cyntaf.

Rydym yn gwerthfawrogi nad yw'r materion a godwyd gan y Comisiwn Ieuentid bob amser yn hawdd mynd i'r afael â nhw. Fodd bynnag dylai'r heddlu a'n partneriaid weithio gyda'i gilydd i geisio gwella gwasanaethau i bobl ifanc. Bydd y CHTh yn parhau i hyrwyddo buddiannau a diogelwch pobl ifanc i gydweithwyr mewn gwasanaethau statudol eraill.

Mae Heddlu Gogledd Cymru wedi dechrau edrych ar y camau a gallent eu cymryd ymlaen (ac mae nifer ohonynt yn digwydd yn barod). Rhan bwysig o'r gwaith hwn yw sefydlu mecanwaith parhaol ar gyfer ymgysylltu ac ymgynghori gydag ieuentid. Mae'r SCHTh yn gweithio gyda'r Heddlu ar hyn, ynghyd â monitro a chynorthwyo camau pellach er mwyn bodloni a/neu gyfrannu tuag at yr argymhellion a wnaed.

<b>Awdur yr Adroddiad:</b>	<b>Stephen Hughes, Prif Weithredwr</b>
----------------------------	--



### Cydbwyllgor Archwilio

**Dyddiad y Cyfarfod: 5 Hydref 2020**

<b>Teitl:</b>	Diweddariad Sefydliadol – Heddlu Gogledd Cymru
<b>Awdur:</b>	Seb Phillips, Cyfarwyddwr Cyllid ac Adnoddau
<b>Diben yr adroddiad:</b>	Rhoi trosolwg i'r Cydbwyllgor Archwilio am brif ddigwyddiadau a materion sefydliadol sy'n digwydd ers cyfarfod diwethaf o'r CA a gynhaliwyd ar 31.07.20.
<b>Cyflwynir yr adroddiad i'r CA ar gyfer: (ticiwch un)</b>	<input type="checkbox"/> Penderfyniad <input type="checkbox"/> Trafodaeth <input type="checkbox"/> Sicrwydd <input checked="" type="checkbox"/> Gwybodaeth
<b>Crynodeb / Pwyntiau Allweddol:</b>	<p>Mae'r adroddiad hwn yn rhoi Diweddariad Sefydliadol lefel uchel i Heddlu Gogledd Cymru. Amlygir y prif faterion a digwyddiadau sy'n effeithio'r sefydliad am y cyfnod o 31.07.20 tan 21.09.20.</p> <p>Dadansoddir y materion a'r digwyddiadau rhwng y pedwar categori Cyllid; Pobl, Dysgu ac Arloesedd; Gweithredol a Chyhoeddus / Cymunedol.</p> <p>Mae'r adroddiad yn disodli diweddariad llafar y Cyfarwyddwr Cyllid ac Adnoddau a ddarparwyd yn flaenorol i gyfarfodydd y CA.</p>
<b>Argymhellion:</b>	Aelodau'r Cydbwyllgor Archwilio i nodi adroddiad y Cyfarwyddwr Cyllid ac Adnoddau.
<b>Effaith Cofrestr Risgiau:</b>	Dim.
<b>Goblygiadau Sicrwydd:</b>	Dim.
<b>Effaith Cydraddoldeb:</b>	Dim.
<b>Gwybodaeth wedi'i Heithrio o Ddadleniad:</b>	Dim – Holl gynnwys yn y Sesiwn <b>Agored</b>

## CYDBWYLLGOR ARCHWILIO

5 Hydref 2020

### Diweddariad Sefydliadol

#### Adroddiad gan Bennaeth Cyllid ac Adnoddau, Heddlu Gogledd Cymru

##### 1. Cyflwyniad

Mae'r adroddiad hwn yn rhoi Diweddariad Sefydliadol lefel uchel i Heddlu Gogledd Cymru. Amlygir y prif faterion a digwyddiadau sy'n effeithio'r sefydliad am y cyfnod o 31.07.20 tan 21.09.20.

Dadansoddir y materion a'r digwyddiadau rhwng y pedwar categori Cyllid; Pobl, Dysgu ac Arloesedd; Gweithredol a Chyhoeddus / Cymunedol.

Mae'r adroddiad yn disodli diweddariad llafar y Cyfarwyddwr Cyllid ac Adnoddau a ddarparwyd yn flaenorol i gyfarfodydd y CA.

##### 2. Cyllid

- Mae Adolygiad Gwariant Hollgynhwysfawr 2020 yn parhau i symud ymlaen er mwyn caniatáu i'r llywodraeth ystyried ei blaenoriaethau ar draws holl wariant dros nifer o flynyddoedd.
- Mae gweithgorau CCPSH a SCHTh wedi parhau i gydlynu ymdrechion ar ran holl Heddluoedd. Mae ceisiadau am wybodaeth a thrafodaethau yn cynnwys nifer o faterion hanfodol gan gynnwys Cynhyrchiant ac Effeithlonrwydd; ESN; Pensiynau a Chynnydd.
- Mae ymdriniaeth leol Heddlu Gogledd Cymru wedi cadw ffocws ar gyflawni Cynllunio Busnes lleol effeithiol. Mae'r cynlluniau dros dro ar gyfer bob maes o'r sefydliad wedi'u cyflwyno ym mis Medi 2020. Maent ar hyn o bryd yn mynd drwy adolygiad cychwynnol.
- Mae Gwariant Covid-19 yn parhau i gael ei grynhoi, ei fonitro a'i reoli'n lleol gydag atodiad crynodeb misol yn cael ei gyflwyno i'r Swyddfa Gartref. Hyd yma, mae cadarnhad o adfer cost yn parhau'n gyfyngedig i eitemau Cyfarpar Diogelu Personol (gyda hynny'n amodol ar fodloni'r meini prawf penodol).
- Cyflwynwyd diweddariad cyllid i'r Bwrdd Rheoli Strategol ym mis Awst 2020 gydag amcanestyniadau dros dro cyfrif refeniw 2020-21 yn dangos tanwariant o £0.8m am y flwyddyn gyfan. Mae'r amcanestyniad hwn ar sail amcanestyniad gwirioneddol P1-3 ac amcanestyniadau P4-12. Bydd yn cael ei gywreinio a'i ddatblygu mewn adroddiadau i ddod.

##### 3. Pobl, Dysgu ac Arloesedd

- Mae'r 62 Swyddog sy'n berthnasol i 'Gyfnod 1 Uplift' wedi'u recriwtio bellach gan yr Heddlu. Mae cynlluniau'n parhau i symud ymlaen o ran y cyfnodau diweddarach. Fodd bynnag, mae sefyllfa a Chyllid dyrannu Swyddogion ar gyfer Cyfnod 2 i'w gadarnhau o hyd.
- Fel rhan o ffrwd waith Grŵp Adfer mae arolwg Hyblygrwydd – o ran lle a sut mae staff yn gweithio – wedi'i ymgymryd gan dros 1000 o staff, gan gynorthwyo datblygiad strategol y maes hwn.
- Mae rhaglen risg i frechiad ffliw ar gyfer staff yn cael ei ddatblygu ar hyn o bryd er mwyn cynorthwyo i leihau absenoldebau dros yr hydref a'r gaeaf sydd i ddod.
- Mae nifer o ffrydiau gwaith trawsnewidiad Digidol Hanfodol yn parhau i symud ymlaen:
  - Mae strwythur gorchymyn Aur wedi'i sefydlu ar gyfer y rhaglen Gorchymyn a Rheoli.
  - Mae NEP yn parhau i symud ymlaen gyda'i gyfnod peilot Technegol gan ddechrau yn yr wythnos sy'n dechrau 21.09.20.

- Mae'r Achos Busnes Llawn wedi'i gyhoeddi gan dîm rhaglen Genedlaethol ESN gan arwain at fwy o ffocws ar oblygiadau lleol i Ogledd Cymru.
  - Cwblhawyd y prosiect Camerâu Corff ym mis Medi 2020, gan drosglwyddo'n ffurfiol i statws 'mewn oes'.
- Mae ystod o fentrau newid eraill yn parhau i symud ymlaen gyda chydlynu'n digwydd un ai'n lleol, yn rhanbarthol neu'n genedlaethol.
  - Mae Ymchwiliad Gwrthdrawiadau Fforensig (FCIN) yn fenter o'r fath lle mae gan HGC statws arweinydd cenedlaethol.

#### 4. Gweithredol

- Mae cyfyngiadau sifil wedi tawelu gydag ymdriniaeth raddol ledled Cymru yn digwydd yn ystod misoedd Gorffennaf, Awst a Medi. Er hynny, mae'n debygol iawn y bydd cyfyngiadau sifil pellach yn cael eu rhoi mewn lle wrth i drosglwyddiad COVID gynyddu.
- Mae plismona mewn amgylchfyd COVID yn parhau i ddatblygu o ganlyniad. Mae unrhyw newidiadau rheoleiddiol yn cael eu hadolygu a'u gweithredu mewn amser real gan ystyried cyflawni'r gwasanaeth a goblygiadau mewnol a oruchwylir gan strwythur gorchymyn Aur Covid.
- Yn lleol mae'r pwyslais wedi dilyn canllawiau CCPSH ac wedi parhau i gymhwyso'r 4 canlynol: Ymgysylltu, Egluro, Annog ac, os oes angen, Gorfodi.
- Gwelwyd gostyngiadau sylweddol mewn lefelau digwyddiadau Trosedd a Thrafnidiaeth yn ystod y cyfnod cyfyngiadau symud. Gwelwyd cynnydd tuag at lefel cyn Covid ers hynny yn cael ei adroddi i Fwrdd Rheoli Strategol mis Awst 2020. Ni ddangosodd lefelau digwyddiad Diogelwch Cyhoeddus unrhyw newid sylweddol yn ystod cyfnod y cyfyngiadau symud.
- Cyflwynwyd pwerau newydd yng Nghymru ym mis Awst er mwyn codi sancsiynau ynghylch digwyddiadau cerddoriaeth heb drwydded.

#### 5. Cyhoeddus / Cymunedol

- Yn ystod anterth gosod y cyfyngiadau Sifil, gwnaeth achosion a dderbyniwyd gan Ganolfan Rheoli'r Heddlu gynyddu'n sylweddol. Roedd hyn yn bennaf yn sgil achosion nad oedd yn rhai brys.
- Hysbyswyd am lefelau galw i'r Bwrdd Rheoli Strategol ym mis Awst gan roi arwydd cynnar o sut roedd llacio cyfyngiadau yn effeithio ar alw. Riportwyd:
  - Bod nifer galwadau 999 yn dychwelyd at lefelau cyn Covid.
  - Bod cysylltiadau sgwrs we ac e-bost â'r ystafell reoli – prif gymhellwr y cynnydd cyffredinol a welwyd yn ystod y cyfyngiadau symud – wedi dychwelyd at lefelau cyn Covid.
  - Bod galwadau 101 yn parhau i fod yr un lefel â'r 'Normal Newydd'.
- Parhaodd HGC i ganolbwyntio ar ei ymateb i broblemau a thensiynau Cydraddoldeb ac Amrywiaeth ehangach. Ymgwymerwyd ag adolygiad o'i drefniadau Llywodraeth gan wneud y rhain y prif ffocws ar gyfer agenda Fforwm Uwch Arweinyddiaeth sydd i'w gynnal ddiwedd mis Medi 2020.

#### 6. Argymhellion

Aelodau'r Cydbwyllgor Archwilio i nodi adroddiad y Cyfarwyddwr Cyllid ac Adnoddau.

**NORTH WALES POLICE & CRIME COMMISSIONER**

**GROUP STATEMENT OF ACCOUNTS**

**2019 – 2020**

## Table of Contents

Group Accounts - Narrative Report by the Chief Finance Officer, Kate Jackson .....	3
Statement of Responsibilities for the Group Statement of Accounts .....	17
Group Expenditure and Funding Analysis 2019-2020 .....	18
Group Expenditure and Funding Analysis 2018-2019 .....	19
Group Comprehensive Income and Expenditure Statement .....	20
Group Movement in Reserves Statement .....	21
Group Balance Sheet .....	22
Group Cash Flow Statement .....	23
Notes to the Group Statement of Accounts .....	24
Police Pension Fund Account.....	63
Group Statement of Accounting Policies.....	64
Glossary of Terms .....	79
Annual Governance Statement 2019-2020 .....	82
Auditor General for Wales' report to the Police and Crime Commissioner for North Wales .....	93
Summary Capital Expenditure and Funding 2019-2020 .....	96

**INTRODUCTION**

This Narrative report aims to provide a commentary around how resources have been used by the organisation to achieve its desired outcomes. It is subject to independent scrutiny by our appointed external auditors and the aim is to produce a report that is fair, balanced and understandable.

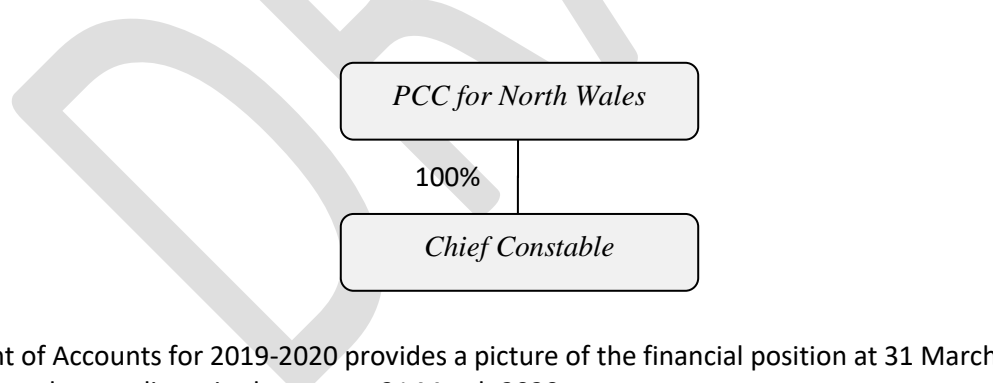
To that end the narrative report starts by clarifying the responsibilities of the Police & Crime Commissioner with sections on the organisation’s Strategic Priorities, Operational and Financial Performance, Future Outlook and important content relating to the main Statement of Accounts then following on within the report.

**GOVERNANCE & RESPONSIBILITIES**

2019-2020 marks the eighth year since the introduction of Police and Crime Commissioners in England and Wales, following the implementation of the Police Reform and Social Responsibility Act 2011.

In principle, the Act established both the Police and Crime Commissioner and the Chief Constable as corporations sole, each deemed a separate legal entity that can employ staff, enter into contracts and take part in legal proceedings. The Police and Crime Commissioner has the responsibility to secure the maintenance of an efficient and effective police force and will commission the delivery of this from the Chief Constable. The Act has also established Police and Crime Panels for each policing area whose role is to hold the Police and Crime Commissioners to account for their decisions and actions.

In practice the two corporations sole are required to prepare their own statutory single entity Statement of Accounts, in accordance with the Code of Practice on Local Authority Accounting and relevant International Financial Reporting Standards. The Police and Crime Commissioner is also required to produce a set of Group Accounts. The Police and Crime Commissioner is identified as the holding organisation and the Chief Constable is deemed a wholly owned subsidiary. The nature of the group’s structure is set out within the legislation and the preparation of the group accounts is in accordance with statutory accounting practice.



The Statement of Accounts for 2019-2020 provides a picture of the financial position at 31 March 2020 and a summary of the income and expenditure in the year to 31 March 2020.

**NORTH WALES STRATEGIC PRIORITIES**

North Wales is regarded as one of the most beautiful places to live and visit in the UK.

With a population of 687,500, the North Wales force area covers an area of 6,300 square kilometres extending from Bronington in the East to Aberdaron in the West and from Cemaes Bay in the North to Aberdyfi in the South.

The Force area covers the six geographic counties of North Wales, namely Gwynedd, Anglesey, Conwy, Denbighshire, Flintshire and Wrexham and is serviced by a single Health Board, Betsi Cadwaladr University Health Board and by the



North Wales Fire and Rescue Service and Authority. The area is also serviced by the National Probation Trust and the Welsh Ambulance Service Trust.

North Wales encompasses both urban and rural areas including two cities, the Snowdonia National Park, two significant ports (Holyhead in Anglesey and Mostyn in Flintshire), expanding industrial regions and numerous busy towns, many of which attract a high volume of tourists during the summer months.

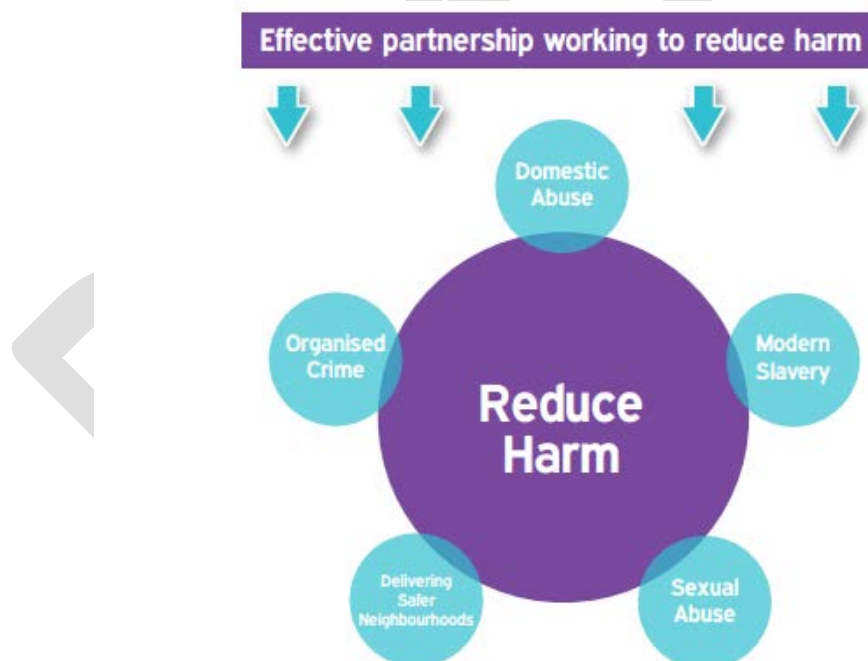
Key objectives and performance priorities are set out in the Police and Crime Plan 2017-2021. The priorities in the plan have been developed in response to the areas of greatest threat, risk and harm facing North Wales following an extensive consultation process.

The following priority areas were set within the Police and Crime Plan 2017-2021:

- Domestic Abuse
- Modern Day Slavery
- Organised Crime
- Sexual Abuse
- Delivering Safer Neighbourhoods

The Chief Constable's Delivery Plan sets out the specific actions North Wales Police will take in delivering these priorities. Of note is the importance of partnership working in tackling them.

All priority areas present issues beyond policing and an effective response can be delivered only in partnership as reflected in the schematic below:



The Police and Crime Plan 2017-2021 is available on the PCC's Website <https://www.northwales-pcc.gov.uk>

The Chief Constable's 'plan on page' for 2019-2020 is outlined below:

## **OPERATIONAL PERFORMANCE**

The Statement of Accounts is primarily focused upon the financial performance for the year; however, it is also important to consider key objectives and performance set out in the Police and Crime Plan 2017-2021. The priorities in the plan have been developed in response to the areas of greatest threat, risk and harm facing North Wales following an extensive consultation process.

Some of the things achieved are:

- The introduction of the Intercept Team, to target organised crime groups;
- Increased resources to deal with serious and organised crime;
- Increased resources to deal with domestic abuse;
- Increased resources to manage serious and violent offenders;
- Increased the functionality of the team dealing with child criminal exploitation;
- Increased and upgraded our Taser capability;
- Provided funding for early intervention, to help children deal with adverse experiences;
- Recruited additional Officers to resource the growth above and the initial 20 allocated as part of phase 1 of Operation Uplift (the government's announcement to increase police officer numbers by 20,000 in the next three years). A further 42 additional Officers will have been recruited by June 2020.

There has been significant demand placed on the police service in 2019-2020 along with increased activity and threats in crimes of terrorism, sexual exploitation and cyber-crime. During the last quarter of 2019-2020 the Force had to re-align its priorities to deal with the COVID-19 policing requirements, while also protecting the vulnerable in society in line with the priorities in the Police and Crime Plan 2017-2021. The Police and Crime Commissioner produces an Annual Report to detail performance for the year which can be found [here](#).

Challenges still exist for the Police Service due to the level of imposed cuts over the last eight years coupled with continued uncertainty over government funding. The Police and Crime Commissioner continues to implement the budget strategy to deliver the required savings over the period and as part of this has identified and delivered £2.8m of

savings during 2019-2020. As part of the strategy, the level of reserves and provisions currently held is considered prudent and the general reserve of £5.189 million is slightly over 3% of the net revenue expenditure for the year which is within the acceptable range of 3% to 5% as defined in the Medium Term Financial Plan.

### **CORPORATE RISK**

A Joint Risk Management Framework is shared by the Police & Crime Commissioner and Chief Constable to identify, evaluate and manage the risks faced by the respective organisations. The framework defines the steps that are required to gain the necessary understanding to support effective decision making.

Examples of Corporate Risks identified, tracked or monitored by the Joint framework during 2019-2020 included: Adequate financial resources being available to deliver service plans; potential impacts of EU exit and the impact of Covid-19 on service delivery.

### **FINANCIAL PERFORMANCE**

#### **2019-2020 Budget**

The Police and Crime Commissioner operated with a Net Revenue Budget of £154.264m for 2019-2020 which was formally set at a meeting of the Police and Crime Panel on 28 January 2019 and equated to a 5.32% increase to the base revenue budget consisting of:

- Increase in precepts of 8.42%;
- Increase in Government funding of 2.10%;

These increases provided for a context of higher than normal inflationary costs of £5.223m (including additional pension employer costs of £2.088m) and additional growth of £2.614m. Savings of £2.832m were also delivered during the year which allowed £2.793m to be re-invested in service provision.

#### **2019-2020 Net Revenue Outturn & Net Transfer to Reserves**

Actual net operating expenditure for 2019-2020 outturned at £152.743m resulting in a net transfer to Group revenue reserves of £1.521m which is within 1% of the Net Revenue Budget of £154.264m. This transfer to reserves is split as per the below:

	<b>£m</b>
Earmarked Reserves	0.724
General Reserves	<u>0.797</u>
<b>Net Transfer to Group Reserves</b>	<b><u>1.521</u></b>

The overall net movement in Earmarked reserves is summarised below:

	£m	£m
<b>Earmarked Reserves at 31 March 2019</b>		<b>19.250</b>
Capital reserve from revenue	1.743	
Planned transfer to earmarked reserves	0.441	
<b>Revenue Transactions</b>		<b>2.184</b>
Capital Reserve	(0.801)	
Management of Change	(0.659)	
<b>Capital Transactions</b>		<b>(1.460)</b>
<b>Net Movement</b>		<b>0.724</b>
<b>Earmarked Reserves at 31 March 2020</b>		<b>19.974</b>

Further context for the Earmarked reserve net movement of £0.724m was:

- £2.184m related to revenue transactions in 2019-2020 with £0.441m being a planned and committed net movement to earmarked reserves and a further contribution of £1.743m to the Capital Reserve being made from revenue under spends in the year;
- £1.460m related to planned contributions from earmarked reserves to fund capital expenditure being applied offsetting the majority of the figure above. Of this total, £0.801m was funded from the Capital Reserve and £0.659m from the Management of Change.

The increase to the General Reserve of £0.797m represents a reimbursement of additional amounts charged in 2018-2019 relating to treatment of the Secondary Rate Staff Pension Contribution.

### Analysis of Outturn v Total Budgeted Operational Expenditure

Operating expenditure for the year increased by 3.8% on prior year to £152.743m (2019: £147.7m), however overall there was a £4.357m underspend variance to budgeted operating expenditure of £157.100m. This variance is further explained below.

There was a Revenue expenditure underspend of £2.281m on the budgeted operating expenditure of £157.100m:

	£m
Additional Income Received	1.737
Employee underspend	0.163
Premises underspend	0.226
Transport underspend	0.181
Inflation & General Contingency	0.420
Supplies & Services overspend	-0.495
Other net underspends	<u>0.049</u>
<b>Total revenue underspend</b>	<b><u>2.281</u></b>

Furthermore there was an underspend in relation to Capital Financing of £2.076m:

	£m
Capital Financing Vs Outturn	<u>2.076</u>
<b>Total Capital Financing variance</b>	<b><u>2.076</u></b>
<b>TOTAL VARIANCE</b>	<b>4.357</b>

The outturn position on spend and financing is provided in the table below with further explanation of the key variances to follow:

ACTUAL 2018-2019 £m	REVENUE EXPENDITURE	BUDGET 2019-2020 £m	ACTUAL 2019-2020 £m	VARIANCE + (-) £m
125.640	EMPLOYEE COSTS	132.510	132.819	0.309
4.608	POLICE PENSIONS	3.305	2.833	-0.472
32.592	NON STAFF RUNNING COSTS	34.149	33.817	-0.332
2.844	CAPITAL FINANCING	2.998	2.998	0
0.970	CAPITAL FINANCING FROM RESERVES	3.536	1.460	-2.076
1.208	COMMUNITY SAFETY FUND	1.567	1.518	-0.049
2.534	PARTNERSHIPS	2.785	2.785	0
-23.177	INCOME	-23.750	-25.487	-1.737
<b>147.219</b>	<b>OPERATING EXPENDITURE</b>	<b>157.100</b>	<b>152.743</b>	<b>-4.357</b>
1.014	TRANSFERS TO/-FROM EARMARKED RESERVES (REV)	-0.097	2.184	2.281
-0.970	TRANSFERS TO/-FROM EARMARKED RESERVES (CAP)	-3.536	-1.460	2.076
-0.797	TRANSFER TO/-FROM GENERAL RESERVE	0.797	0.797	0
<b>146.466</b>	<b>NET EXPENDITURE</b>	<b>154.264</b>	<b>154.264</b>	<b>0</b>
<b>FINANCED BY:</b>				
40.025	POLICE GRANT	40.896	40.896	0
11.758	NATIONAL NON-DOMESTIC RATES	11.841	11.841	0
10.364	REVENUE SUPPORT GRANT	10.655	10.655	0
9.580	FLOOR GRANT	9.842	9.842	0
74.739	COUNCIL TAX	81.030	81.030	0
<b>146.466</b>	<b>TOTAL FINANCING</b>	<b>154.264</b>	<b>154.264</b>	<b>0</b>

### Further Analysis of Revenue Outturn – Underspend £2.281m

Primary reasons for the underspend outlined above were as follows:

#### Employee costs - Underspend £0.163m

The net variance consists of a number of items: an overspend of £0.838m in officer pay and overtime – largely related to the force being proactive in recruiting additional officers to meet the Operation Uplift target - is more than offset by underspends including staff pay, overtime and allowances (underspend £0.276m), training and other costs (underspend £0.253m) and Direct pension costs (underspend £0.472m).

#### Non Staff running costs

The main variances are analysed below:

- **Premises – Underspend £0.226m**

Llandygai specific works and other security works of £0.176m were delayed. As a result, instead of drawing £0.141m from the Estates Security and Maintenance Reserve, as planned, to fund these projects, the reserve was increased by £0.046m.

- **Transport – Underspend £0.181m**

The underspend was in line with the previous projections with the largest underspend arising from Car and Travel Allowances (£0.125m).

- **Supplies and Services – Overspend £0.495m**

The overspend was the net impact of a number of elements, the largest of these being £0.140m for IT and Communications.

- **Inflation and General Contingency – Underspend £0.420m**

This remained unspent at the end of the year in line with previous projections.

## Income - Additional income £1.737m

Significant items driving the variance include:

- **Secondment income - £0.481m** in excess of the budget.
- **Police led Prosecution income - £0.148m** in excess of the budget.
- **Tuition fee income - £0.097m** in excess of the budget.
- **Additional reimbursements - £0.340m** in excess of the budget relating to Regional Insourcing, Firearms Alliance and Go Safe.
- **Additional grant income - £0.242m** announced Q4 including Police Education Qualifications Framework implementation (PEQF); Additional Taser devices and Cyber investigation grant.

## Office of the Police & Crime Commissioner – Overspend £0.020m

Included above is the cost of the Office of the Police and Crime Commissioner. The revised budget for the year was £0.834m and the outturn was £0.854m. The overspend relates to the Youth Engagement Project (decision notice [DM.2019/11](#)).

The Office of the Police and Crime Commissioner is responsible for commissioning services to support the Police and Crime Plan. In addition to the Commissioner's Community Safety budget, £2.785m of grant-funded expenditure was administered by the Office of the Police and Crime Commissioner during the financial year. This included Ministry of Justice grant to support victims of crime, and from Welsh Government for the VAWDASV programme.

## Further Analysis of Capital Financing

Key to its funding, the Capital Programme included planned financing of £3.536m from reserves compared to an actual amount applied in the year of £1.460m meaning that reserves were £2.076m higher than planned, as a result. Although this amount funds capital it has to be accounted for within the revenue account.

The revised capital programme itself for 2019-2020 was set in January 2020 as part of the Medium Term Financial Plan and agreed as part of the Capital Strategy. Capital expenditure estimates for the year amounted to £9.176 million and the actual expenditure for the year amounted to £6.374 million.

The table below summarises the capital expenditure and funding for 2019-2020:

CAPITAL EXPENDITURE	BUDGET	ACTUAL	VARIANCE
	2019-2020	2019-2020	+ (-)
	£m	£m	£m
Building/Estates Works	1.371	1.079	-0.292
Equipment	0.300	0.259	-0.041
Vehicles	2.042	1.619	-0.423
IT and Communications	5.463	3.417	-2.046
<b>NET EXPENDITURE</b>	<b>9.176</b>	<b>6.374</b>	<b>-2.802</b>
<b>FUNDED BY:</b>			
Home Office Capital Grants	0.462	0.472	0.010
Revenue Contribution	2.269	2.271	0.002
Use of Reserves	3.536	1.460	-2.076
Capital Receipts	0.475	0.310	-0.165
Borrowing already funded in revenue	2.434	1.861	-0.573
<b>TOTAL CAPITAL FUNDING</b>	<b>9.176</b>	<b>6.374</b>	<b>-2.802</b>

Key elements of the capital programme driving the figures are outlined below:

**Building and Estates Work** - The new Eastern Divisional Headquarters and Custody at Llay became fully operational during 2018-2019 with the second part of the scheme, the Wrexham Town Centre facility becoming operational in July

2019. An under spend of £0.292m relates to the final cost of the Wrexham Project and delay in commencing the Pwllheli Police Station refurbishment due to IT delays for the temporary Police Station and subsequently COVID-19. The work was rescheduled to commence on 15 June 2020 with COVID Health and Safety regulations in place on site.

**Vehicles and Equipment** - The Vehicle replacement programme progressed well in 2019-2020, and additional Vehicles were provided for growth posts, such as the Intercept Team. There was a delay in delivering 22 vehicles at the end of March due to COVID, these have now been delivered to the Commissioning Centre and accounts for the £0.423m of the under spend in 2020-2021.

**IT and Communications** – A substantial cross cutting Digital and IT upgrade Programme was commenced in 2019-2020. This included implementation of personal issue lap top and body worn video equipment for Officers who previously shared equipment, national projects and other smaller upgrades and developments within the Force’s infrastructure. The under spend of just over £2m reflects the complexity and ambitious programme set at the beginning of the year, which includes inter-relationships between the individual schemes. Some of the projects are nationally driven which can result in delays beyond the Forces direct control. Work on the programme has continued in 2020-21 with the programme remaining a key strand of delivering its response to Covid-19 and its wider strategy.

Some of the projects are nationally driven which can result in delays beyond the Force’s direct control.

- The largest element of the 2019-2020 IT programme was the provision of Officers with 2 in 1 lap-tops as part of the Connected Officer and Digital Workplace Projects. These were being deployed in the last quarter of 2019-2020 which assisted with COVID policing, with the projects continuing into 2020-2021.
- Additional and upgraded replacement personal issue Body Worn Video cameras were purchased and deployed in 2019-2020.
- The largest single project under spend was on the National Enablement Programme (NEP). The NEP is designed to provide policing with the tools and capabilities needed for the future (including such tools as Office365). Collaboration at a national policing level will be enabled allowing digital communications and mobile technology to be better utilised locally, regionally and nationally. The delays, in part, stem from the complexity of implementing this at a national level with work continuing in 2020-2021.
- The overall Digital programme was reviewed during Quarter 4 to ensure that its Strategic fit; overarching governance and programme priorities continued to match up to the organisation’s needs. A number of smaller projects were put on hold or delayed pending the implementation of the larger projects which remain a critical work stream for the wider organisation moving into 2020-2021. The smaller projects will be reviewed again during 2020-2021 to further assess requirements.
- During the COVID lockdown period a moratorium on ICT Changes was put in place on non COVID related IT developments.

#### **RECONCILIATION OF FUNDING AVAILABLE & GAAP**

The sections above shows how the funding available to the Police and Crime Commissioner (i.e. government grants and council tax) for the year have been allocated to provide services in comparison with the original budget set. It is on this basis that the expenditure and income is managed on a day to day basis.

However, the primary statements that follow within the Statement of Accounts are prepared and presented in accordance with generally accepted accounting practices, and show the accounting cost in year rather than the amount to be funded from taxation.

To aid understanding when reviewing the Statement of Accounts information to follow, a table below shows a reconciliation between the two accounting methods referred to above with specific Notes to the Accounts providing further information if required.

As table above		£m	£m	£m	£m	£m
Narrative Report		Actual	Adjustments to Revenue	Adjustments between Revenue & Capital	Re-alignment of Investment income & exp.	Group Comprehensive Income and Expenditure Statement
<b>Operating Expenditure</b>	<b>152.743</b>	29.090*	-6.100#	-0.926	<b>174.807</b>	<b>Net Cost of Services</b>
		0.380	-0.355	0	<b>0.025</b>	Other Operating Exp (Note 9)
		46.193	0	0.926	<b>47.119</b>	Financing & Investment inc & exp (Note 10)
		-20.371	0	0	<b>-20.371</b>	Home Office Grant payable towards the cost of retirement benefit (CIES & Note 34)
<b>Financed by: Police Grant, NNDR, RSG, Council Tax</b>	<b>-154.264</b>	-0.472	0	0	<b>-154.736</b>	Taxation and Non- specific grant income (Note 11)
<b>Net Expenditure</b>	<b>-1.521</b>	<b>54.820</b>	<b>-6.455</b>	0	<b>46.844</b>	<b>Surplus (-)/Deficit (+) on Provision of Service</b>
			<b>48.365</b>			
<b>Movement in Reserves</b>	<b>1.521</b>					

\* includes £6.354m charges for depreciation and impairment of non-current assets, £0.833m holiday pay and £21.903m pension costs adjustments

# includes -£2.369m statutory provision for repayment of debt and -£3.731m capital expenditure financed from revenue balances

The Police and Crime Commissioner has a PFI scheme for the Divisional headquarters in St. Asaph. The funding for this scheme continues to be partially met from government grants, with the remainder funded by the revenue budget and an earmarked reserve. Details of the scheme and liability can be seen in Note 31.

Full details of the capital expenditure and financing are shown in Appendix A.

## **RESERVES, PROVISIONS, SOURCES of INCOME & BORROWING:**

### **Reserves**

The movement in reserves are shown in the table below:

**Usable Reserves** – these are available for future expenditure (further details are in Note 7 and 8)

Movement in Reserves 2019-2020	Balance at 31 March 2019	Re state 31 March 2019	Transfers Out 2019-2020	Transfers In 2019-2020	Total Movement	Balance at 31 March 2020
	£m	£m	£m	£m	£m	£m
General Reserve	4.392	0	0	0.797	0.797	5.189
<b>Earmarked Reserves</b>						
Capital Reserve	2.060	0	-0.801	1.743	0.942	3.002
Pensions ill health reserve	0.915	0	0	0.200	0.200	1.115
PFI Reserve	4.333	-1.200	0	0.044	-1.156	3.177
Major Incident Reserve	2.435	0	0	0	0	2.435
Insurance Reserve	1.173	0	0	0	0	1.173
Estates Security and Maintenance	1.033	1.200	-0.131	0.177	1.246	2.279



<b>Movement in Reserves 2019-2020 (continued)</b>	<b>Balance at 31 March 2019</b>	<b>Re state 31 March 2019</b>	<b>Transfers Out 2019- 2020</b>	<b>Transfers In 2019- 2020</b>	<b>Total Movement</b>	<b>Balance at 31 March 2020</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Partnerships Balances Reserve	0.653	0	0	0.021	0.021	0.674
Management of Change Reserve	5.949	0	-0.659	0	-0.659	5.290
Training Reserve	0	0	0	0.100	0.100	0.100
Commissioners Community Safety Fund	0.461	0	0	0.049	0.049	0.510
Legal Reserve (OPCC)	0.056	0	0	0	0	0.056
Office of the Police & Crime Commissioner Reserve	0.182	0	-0.019	0	-0.019	0.163
<b>Total Earmarked Reserves</b>	<b>19.250</b>	<b>0</b>	<b>-1.610</b>	<b>2.334</b>	<b>0.724</b>	<b>19.974</b>
<b>Total Revenue Reserves</b>	<b>23.642</b>	<b>0</b>	<b>-1.610</b>	<b>3.131</b>	<b>1.521</b>	<b>25.163</b>
<b>Capital Receipts Reserve</b>	<b>0.009</b>	<b>0</b>	<b>-0.310</b>	<b>0.355</b>	<b>0.045</b>	<b>0.054</b>
<b>Total all reserves</b>	<b>23.651</b>	<b>0</b>	<b>-1.920</b>	<b>3.486</b>	<b>1.566</b>	<b>25.217</b>

The Police and Crime Commissioner's reserves are required to meet any unforeseen events, fund the revenue and capital plans of the Force over forthcoming periods and to facilitate changes and developments that are required to make improve efficiency and effectiveness and meet new demands.

Challenges still exist for the Police Service given the level of imposed cuts over the last eight years coupled with continued uncertainty over government funding. The Police and Crime Commissioner continues to implement the budget strategy to deliver the required savings over the period and as part of this identified and delivered £2.8m savings during 2019-2020.

As part of the strategy, the level of reserves and provisions currently held is considered prudent and the general reserve of £5.189 million is slightly over 3% of the net revenue expenditure for the year which is within the acceptable range of 3% to 5% as defined in the Medium Term Financial Plan.

Key elements in 2019-2020 to comment on in relation to Reserves and other long term funding are listed below:

#### **Capital Reserve – Transfer in of £1.743m**

It is anticipated that there will be requirements for additional investment in the Force's Command and Control system in the near future; this is the primary reason to earmark the additional amount in the Capital Reserve. Transfers to reserves are summarised within note 8 to these accounts.

#### **Major Incident Reserve – Covid-19 Allocation of £0.8m in 2020-2021**

While the Covid-19 pandemic had a limited impact during 2019-2020, with the lockdown beginning only one week before the end of the financial year, it is anticipated that there will be an impact on income and expenditure during 2020-2021 as a result of this. Almost one third of the overall workforce continues to work from home, visiting police premises only occasionally if necessary. Police officers are being issued with internet-enabled devices, and are able to do more of their work away from our buildings. The Police and Crime Commissioner has published his [Covid-19 Response Plan](#) and many of the actions from this feature within the Annual Governance Statement, which can be found towards the end of the Statement of Accounts.

An initial allocation of £0.8m additional funding has been made from the Major Incident Reserve for 2020-2021 to fund COVID costs, the majority of this related to Personal Protective Equipment (PPE). There was a moratorium on leave and training in the first quarter of 2020-2021, this enabled additional resources to be available to deal with COVID issues.

Recruitment of Police Officers continued with social distancing practices using technology being used. The Force was able to purchase additional PPE through existing and new suppliers, operating within the governance arrangements put in place. Support staff working from home were able to apply the same controls as they would in the office by use of technology.

Cash flow and liquidity was maintained by securing a short term loan based on projected cash flow, and keeping a higher balance within the current account. The initial allocation of £0.8m will be reviewed during the year, the nature of the COVID incident means that there are additional costs but also reduced or delayed costs in some areas. A COVID Recovery Board has been set up to manage on going and future risks and to take advantage of any working practices that will provide efficiencies going forward.

### Pensions impact on Reserves

The Police and Crime Commissioner has a negative reserve on his Balance Sheet arising from the treatment of IAS 19 Employee Benefits. This relates to the Police Officers' Pension Schemes and the Police Staff Local Government Pension Scheme liabilities. This amounts to a deficit of £1.738 billion as at 31 March 2020. The Police Officer Pensions Schemes are unfunded and the amount shown in the reserve of -£1.684 billion represents the amount that would be required to have a fully funded scheme. This liability is underwritten by the Home Office. The Police Staff Local Government Scheme does have a fund to finance future liabilities, and the reserve shown of -£0.054 billion reflects the estimated deficit in the fund as at the end of March 2020. Further details are shown in Note 34 in the accounts. The Police pension scheme was subject to actuarial revaluation in March 2019 and the Police Staff Local Government Scheme subject to actuarial revaluation as at March 2020, the results of these have been incorporated within the Statement of Accounts.

### Capital Balances & Reserves:

The following table provides a summary of the capital balances and reserves held by the Police and Crime Commissioner:-

CAPITAL BALANCES AND RESERVES	OPENING BALANCE	MOVEMENT	CLOSING BALANCE
	01/04/2019 £'000		31/03/2020 £'000
<b><u>USABLE CAPITAL RESERVES</u></b>			
Capital Receipts Reserve	9	45	54
<b><u>UNUSABLE CAPITAL RESERVES</u></b>			
Revaluation Reserve	19,823	1,626	21,449
Capital Adjustment Account	19,342	650	19,992

During the year the Police and Crime Commissioner reviewed asset valuations of 10 properties within the portfolio.

### Provisions

PROVISIONS	OPENING BALANCE	MOVEMENT	CLOSING BALANCE
	£'000		£'000
INSURANCE FUND	872	-34	838

## Sources of Income

The Comprehensive Income and Expenditure account shows where the Police and Crime Commissioner's money comes from and what it is spent on. The majority of his income was received from Government Grants and the precept, which is raised locally and is collected by the Unitary Authorities along with their council tax.

The following are the levels of the Police share of the Council Tax that were set during the 2018-2019 and 2019-2020 financial years:

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Band I
2018-2019	172.08	200.76	229.44	258.12	315.48	372.84	430.20	516.24	602.28
2019-2020	185.40	216.30	247.20	278.10	339.90	401.70	463.50	556.20	648.90

## Borrowing:

During the year the Police and Crime Commissioner took out £10 million long term loans to finance capital expenditure but also used internal funds to manage cash flows. Short term borrowing was required during the financial year due to the reduction in reserves and the uneven profile of pension grant receipts. The total of loans outstanding at the end of the financial year was £14.875 million, £5.000 million of which related to new short term loans (2018-2019 £16.657 million).

## FUTURE OUTLOOK

Uncertainty surrounding the level and potential impact of the future funding settlements in the Police Service mandates the need to continue to ensure that we maintain a stable financial platform and continue to review and transform our services. The impacts of Covid-19, an awaited outcome of a planned Comprehensive Spending Review and a potential future review of the Police Funding Formula heighten the current levels of uncertainty further.

The Medium Term Financial Plan sets out the financial requirements over the 2020-2025 period. It links the policing plan and priorities to the financial strategy and can be found on the Police and Crime Commissioner's [Website](#).

The Police and Crime Commissioner and Chief Constable are committed to ensuring that the police service in North Wales is fit for purpose and provides value for money to the people of North Wales. An essential part of this is the requirement for adequate reserves to meet forthcoming challenges and ultimately protect front line services. Having a sustainable financial platform is vitally important for future service delivery.

The 2020-2021 Budget was set by the Police and Crime Commissioner and approved by the Police and Crime Panel in January 2020 at £163.705 million. This represented a 4.5% Council Tax increase and an overall net increase of 6.12% compared to the 2019-2020 budget of £154.264 million. The increase includes an allocation of 62 additional Police Officers from phase 1 of the Governments' Operation Uplift which will increase officers numbers by 20,000 nationally. Significant investments have been made in protective and investigative capabilities targeting serious and organised crime and exploitation of vulnerable individuals and in digital development which will lead to improved productivity and efficiencies in the future.

The results of the June 2016 European Union (EU) referendum where the UK has elected to leave the EU has had and continues to have a political impact across the country. Article 50 was subsequently triggered on 29 March 2017 with the intention of leaving the European Union on the 29 March 2019. This did not transpire resulting in further uncertainty with regard to the United Kingdom's exit from the European Union. The UK formally left the EU on 31 January 2020. It is uncertain at this time what long term impact this may have upon the police service and the funding of the service. Detailed planning around the short term operational impact has been managed locally and nationally and will be continually reviewed as the transition period end date on 31 December 2020 approaches.

During the last quarter of 2019-2020 the Coronavirus pandemic spread internationally resulting in the UK going into lockdown on 23 March 2020. The impact on the 2019-2020 accounts was limited although the publishing timelines were adjusted to reflect the disruption to normal business. Additional disclosures or revaluations are included where appropriate and were key considerations with regard to Pension and Asset valuations in particular. The costs of policing relating to the pandemic is being monitored and managed within the 2020-2021 budgets. It is uncertain at this time what medium or long term impact the pandemic will have operationally or financially. However, the Force has set up a Recovery Group to manage any issues and to ensure implications are incorporated to the planning cycle wherever possible.

### **ACCOUNTING POLICIES**

Changes in accounting policies are made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the financial position or financial performance. Minor changes have been made to update the policies (for example the change in the post employment benefits) - these have had no material effect on the accounts and so have not required re-statement of the previous year's accounts.

### **COLLABORATION with OTHER BODIES**

Police and Crime Commissioners are encouraged to explore areas where they might collaborate on the delivery of services, either with other police forces or on a local level with other public bodies.

To that end the Police and Crime Commissioner is working closely with the other Welsh Forces and the North West Region to explore areas for collaboration; details of current arrangements are in Note 39. On a local level, the Force's Facilities Department is managing jointly the estate of the Police and Crime Commissioner and the North Wales Fire and Rescue Service and further opportunities for joint working are being explored. The Police and Crime Commissioner also operates a joint control room with North Wales Fire and Rescue Service in St. Asaph.

In 2013 the Police and Crime Commissioner transferred the helicopter to the National Policing Air Service (NPAS). This is a mandatory national contract for delivery of a Police Air Service throughout the whole of the UK. The Police and Crime Commissioner continues to work with Cheshire Constabulary delivering an Armed Policing Alliance and Police Dog Section to enhance operational performance whilst continuing to deliver efficiencies and savings necessary to meet the government funding reductions in the service.

### **EVENTS AFTER THE REPORTING PERIOD**

At the time that the Statement of Accounts were submitted to the Police and Crime Commissioner on the 5 October 2020, all material adjusting or non-adjusting events which would be required to be included in the Statement of Accounts have been reflected under Note 6.

### **GROUP STATEMENT OF ACCOUNTS**

The group accounts present a detailed picture of the financial affairs of the group, Police and Crime Commissioner and Chief Constable and comprise:

- **Group Statement of Responsibilities (Page 17).**  
This sets out the responsibilities of the Police and Crime Commissioner and the Chief Finance Officer in respect of the Statement of Accounts and confirms that the accounts have been prepared in accordance with the requirements of the Code of Practice on Local Authority Accounting.

- **Expenditure and Funding Analysis** (Page 18).  
This shows how annual expenditure is used and funded from resources (government grants, council tax precept and business rates) by the Police and Crime Commissioner and the Group in comparison with those resources consumed or earned by the Police and Crime Commissioner and the Group in accordance with generally accepted accounting practices. It also shows how this expenditure is allocated for management accounting purposes. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.
- **Comprehensive Income and Expenditure Statement** (Page 20).  
This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices rather than the amount to be funded from taxation. The Police and Crime Commissioner raises taxation to cover expenditure in accordance with statutory requirements; this may be different from the accounting cost. The taxation position is shown in both the Expenditure and Funding Analysis and the Movement in Reserves Statement.
- **Group Movement in Reserves Statement** (Page 21).  
This statement shows the movement in the year on the different reserves held by the Police and Crime Commissioner, analysed into usable reserves (those that can be applied to fund expenditure) and other (principally technical accounting) unusable reserves.
- **Group Balance Sheet** (Page 22).  
This shows the carrying values as at the Balance Sheet date of the assets and liabilities recognised by the Police and Crime Commissioner. The net assets of the Police and Crime Commissioner (assets less liabilities), are matched by the reserves held by the Police and Crime Commissioner.
- **Group Cash Flow Statement** (Page 23).  
This statement shows the changes in cash and cash equivalents of the Police and Crime Commissioner during the year.
- **Group Notes to the Statements** (Pages 24 to 62).  
These are all the explanatory notes which explain in more detail a number of items relating to the primary statements.
- **Police Pension Fund Account** (Page 63).  
This details the transactions relating to Police Pension income and expenditure.
- **Group Statement of Accounting Policies** (Page 64).  
This statement supports the accounts and details the specific principles, rules and practices applied by the Police and Crime Commissioner in preparing and presenting the financial statements.

These have been produced in accordance with the accounting standards which currently apply to local policing bodies. Where this produces a conflict with the underlying legal requirement to produce accounts showing tax payers' funds, relevant adjustments have been made in accordance with the CIPFA code of practice. A schedule of these adjustments can be found in Note 7 "Adjustments between Accounting Basis and Funding Basis under Regulations".

## **Statement of Responsibilities for the Group Statement of Accounts**

The purpose of this statement is to set out the responsibilities of the Police and Crime Commissioner and the Chief Financial Officer in respect of the Statement of Accounts.

### **The Police and Crime Commissioner's Responsibilities**

The Police and Crime Commissioner is required:-

- \* to make arrangements for the proper administration of its financial affairs and to secure that one of his officers has the responsibility for the administration of those affairs. In this organisation, that officer is the Chief Finance Officer.
- \* to manage his affairs to secure economic, efficient and effective use of resources and safeguard his assets.
- \* approve the group statement of accounts.

I approve this Statement of Accounts for the year ended 31 March 2020.

**Arfon Jones Police and Crime Commissioner for North Wales**

Date:

### **The Chief Finance Officer's Responsibilities**

The Chief Finance Officer is responsible for the preparation of the Group Statement of Accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ('the Code').

In preparing this Statement of Accounts, the Chief Finance Officer has:

- \* selected suitable accounting policies and then applied them consistently.
- \* made judgments and estimates that were reasonable and prudent.
- \* complied with the Code of Practice.

The Chief Finance Officer has also:

- \* kept proper accounting records which were up to date.
- \* taken reasonable steps for the prevention and detection of fraud and other irregularities.

### **CHIEF FINANCE OFFICER'S CERTIFICATE**

The statement of accounts has been prepared in accordance with the requirements of the Local Government Accounts and Audit (Wales) Regulations 2014, and reflects the format and content of the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Local Authority Accounting 2019-2020 and the Service Reporting Code of Practice.

I certify that this Statement of Accounts gives a true and fair view of the financial position of the Police and Crime Commissioner and the Group at the reporting date and of its income and expenditure for the year ended 31 March 2020.

The audit certificate appears on pages 93 to 94.

**Kate Jackson (Chief Finance Officer)**

Date:

### Group Expenditure and Funding Analysis 2019-2020

The objective of the Expenditure and Funding Analysis is to demonstrate to council tax payers how the funding available to the Police and Crime Commissioner (i.e. government grants and council tax) for the year has been used in providing services in comparison with those resources consumed or earned by Police and Crime Commissioners in accordance with generally accepted accounting practices. The Expenditure and Funding Analysis also shows how this expenditure is allocated for decision making purposes. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

2019-2020	GROUP			PCC			CC		
	Net Expenditure chargeable to the General Fund	Adjustments between accounting and funding basis (Note 24)	Net Expenditure in the Comprehensive Income & Expenditure Statement	Net Expenditure chargeable to the General Fund	Adjustments between accounting and funding basis (Note 24)	Net Expenditure in the Comprehensive Income & Expenditure Statement	Net Expenditure chargeable to the General Fund	Adjustments between accounting and funding basis (Note 24)	Net Expenditure in the Comprehensive Income & Expenditure Statement
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Policing Services	172,188	2,619	174,807	-16,653	254	-16,399	188,841	2,365	191,206
<b>Net Cost of Services before intra group transfer</b>	<b>172,188</b>	<b>2,619</b>	<b>174,807</b>	<b>-16,653</b>	<b>254</b>	<b>-16,399</b>	<b>188,841</b>	<b>2,365</b>	<b>191,206</b>
Intra Group Transfer	0	0	0	188,841	0	188,841	-188,841	0	-188,841
<b>Net Cost of Services</b>	<b>172,188</b>	<b>2,619</b>	<b>174,807</b>	<b>172,188</b>	<b>254</b>	<b>172,442</b>	<b>0</b>	<b>2,365</b>	<b>2,365</b>
Other Income and Expenditure	-173,709	45,746	-127,963	-173,709	-447	-174,156	0	46,193	46,193
<b>SURPLUS(-)/DEFICIT(+) ON PROVISION OF SERVICES</b>	<b>-1,521</b>	<b>48,365</b>	<b>46,844</b>	<b>-1,521</b>	<b>-193</b>	<b>-1,714</b>	<b>0</b>	<b>48,558</b>	<b>48,558</b>
Opening General Fund Balance *	-23,642								
Add surplus(-)/deficit(+) on General Fund balance in year	-1,521								
<b>CLOSING GENERAL FUND BALANCE *</b>	<b>-25,163</b>								

\* Usable Revenue Reserves

### Group Expenditure and Funding Analysis 2018-2019

The objective of the Expenditure and Funding Analysis is to demonstrate to council tax payers how the funding available to the Police and Crime Commissioner (i.e. government grants and council tax) for the year has been used in providing services in comparison with those resources consumed or earned by Police and Crime Commissioners in accordance with generally accepted accounting practices. The Expenditure and Funding Analysis also shows how this expenditure is allocated for decision making purposes. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

2018-2019	GROUP			PCC			CC		
	Net Expenditure chargeable to the General Fund	Adjustments between accounting and funding basis (Note 24)	Net Expenditure in the Comprehensive Income & Expenditure Statement	Net Expenditure chargeable to the General Fund	Adjustments between accounting and funding basis (Note 24)	Net Expenditure in the Comprehensive Income & Expenditure Statement	Net Expenditure chargeable to the General Fund	Adjustments between accounting and funding basis (Note 24)	Net Expenditure in the Comprehensive Income & Expenditure Statement
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Policing Services	172,655	78,528	251,183	-15,455	11,512	-3,943	188,110	67,016	255,126
<b>Net Cost of Services before intra group transfer</b>	<b>172,655</b>	<b>78,528</b>	<b>251,183</b>	<b>-15,455</b>	<b>11,512</b>	<b>-3,943</b>	<b>188,110</b>	<b>67,016</b>	<b>255,126</b>
Intra Group Transfer	0	0	0	188,110	0	188,110	-188,110	0	-188,110
<b>Net Cost of Services</b>	<b>172,655</b>	<b>78,528</b>	<b>251,183</b>	<b>172,655</b>	<b>11,512</b>	<b>184,167</b>	<b>0</b>	<b>67,016</b>	<b>67,016</b>
Other Income and Expenditure	-171,902	45,435	-126,467	-171,902	1,955	-169,947	0	43,480	43,480
<b>SURPLUS(-)/DEFICIT(+) ON PROVISION OF SERVICES</b>	<b>753</b>	<b>123,963</b>	<b>124,716</b>	<b>753</b>	<b>13,467</b>	<b>14,220</b>	<b>0</b>	<b>110,496</b>	<b>110,496</b>
Opening General Fund Balance *	-24,395								
Add surplus(-)/deficit(+) on General Fund balance in year	753								
<b>CLOSING GENERAL FUND BALANCE *</b>	<b>-23,642</b>								

\* Usable Revenue Reserves



## Group Comprehensive Income and Expenditure Statement

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. The Police and Crime Commissioner raises taxation to cover expenditure in accordance with regulations; this may be different from the accounting cost. The taxation position is shown in both the Expenditure and Funding Analysis and the Movement in Reserves Statement.

2018-2019				2019-2020		
GROUP	PCC	CC		GROUP	PCC	CC
£000	£000	£000		£000	£000	£000
54,361	0	54,361	Police Officers	56,276	0	56,276
38,044	482	37,562	Support Staff	39,243	491	38,752
126,859	67	126,792	Pensions	57,279	70	57,209
1,616	-1	1,617	Allowances	1,328	0	1,328
1,095	6	1,089	Indirect Employees Expenses	1,430	5	1,425
6,036	4	6,032	Premises	6,333	3	6,330
2,777	21	2,756	Transport Expenses	2,810	19	2,791
18,355	172	18,183	Supplies and Services	19,146	212	18,934
9,319	0	9,319	Third Party Payments	10,517	0	10,517
210	78	132	Support Services	206	58	148
16,975	16,975	0	Depreciation, amortisation and impairment	6,354	6,354	0
0	2,463	-2,463	PCC expenditure on grants and initiatives	0	3,337	-3,337
-254	0	-254	Uncompensated absences accrual	833	0	833
<b>275,393</b>	<b>20,267</b>	<b>255,126</b>	<b>Gross Operating Expenditure</b>	<b>201,755</b>	<b>10,549</b>	<b>191,206</b>
-24,210	-24,210	0	Income	-26,948	-26,948	0
<b>251,183</b>	<b>-3,943</b>	<b>255,126</b>	<b>COST OF SERVICES</b>	<b>174,807</b>	<b>-16,399</b>	<b>191,206</b>
0	188,110	-188,110	Commissioning Cost (intra group transfer)	0	188,841	-188,841
<b>251,183</b>	<b>184,167</b>	<b>67,016</b>	<b>NET COST OF SERVICES</b>	<b>174,807</b>	<b>172,442</b>	<b>2,365</b>
2,417	2,417	0	Other Operating Expenditure (Note 9)	25	25	0
44,448	968	43,480	Financing & investment income and expenditure (Note 10)	47,119	926	46,193
-26,404	-26,404	0	Home Office Grant Payable towards the cost of retirement benefit	-20,371	-20,371	0
0	0	0	Surplus/Deficit on discontinued operations	0	0	0
-146,928	-146,928	0	Taxation & Non specific grant income (Note 11)	-154,736	-154,736	0
<b>124,716</b>	<b>14,220</b>	<b>110,496</b>	<b>SURPLUS(-)/DEFICIT(+) ON PROVISION OF SERVICES</b>	<b>46,844</b>	<b>-1,714</b>	<b>48,558</b>
-344	-344	0	(Surplus) or deficit on revaluation of PPE	-2,128	-2,128	0
0	0	0	(Surplus) or deficit on revaluation of available for sale financial assets	0	0	0
61,911	0	61,911	Actuarial (gains) / losses on pension assets / liabilities	-188,625	0	-188,625
<b>61,567</b>	<b>-344</b>	<b>61,911</b>	<b>Other Comprehensive Income and Expenditure</b>	<b>-190,753</b>	<b>-2,128</b>	<b>-188,625</b>
<b>186,283</b>	<b>13,876</b>	<b>172,407</b>	<b>TOTAL COMPREHENSIVE INCOME &amp; EXPENDITURE</b>	<b>-143,909</b>	<b>-3,842</b>	<b>-140,067</b>

### Group Movement in Reserves Statement

This statement shows the movement in the year on the different reserves held by the Police and Crime Commissioner, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and other reserves. The Movement in Reserves Statement shows how the movements in year of the Police and Crime Commissioner's reserves are broken down between gains and losses incurred in accordance with generally accepted accounting practices, and the statutory adjustments required to return to the amounts chargeable to council tax for the year. The Net Increase/(Decrease) line shows the statutory General Fund Balance movements in the year following those adjustments.

	General Fund Balance	Capital Receipts Reserve	Capital Grants Unapplied	Total Usable Reserves	Unusable Reserves	Total Police and Crime Commissioner Reserves
	£000	£000	£000	£000	£000	£000
<b>Balance at 31 March 2018</b>	<b>24,395</b>	<b>1,487</b>	<b>0</b>	<b>25,882</b>	<b>-1,660,174</b>	<b>-1,634,292</b>
<u>Movement in reserves during 2018-2019</u>						
Total Comprehensive Expenditure and Income	-124,716	0	0	-124,716	-61,567	-186,283
Adjustments between accounting basis & funding basis under regulations (Note 7)	123,963	-1,478	0	122,485	-122,485	0
Net increase (+)/decrease (-) in 2018-2019	-753	-1,478	0	-2,231	-184,052	-186,283
<b>Balance at 31 March 2019 carried forward</b>	<b>23,642</b>	<b>9</b>	<b>0</b>	<b>23,651</b>	<b>-1,844,226</b>	<b>-1,820,575</b>
<u>Movement in reserves during 2019-2020</u>						
Total Comprehensive Expenditure and Income	-46,844	0	0	-46,844	190,753	143,909
Adjustments between accounting basis & funding basis under regulations (Note 7)	48,365	45	0	48,410	-48,410	0
Net increase (+)/decrease (-) in 2019-2020	1,521	45	0	1,566	142,343	143,909
<b>Balance at 31 March 2020 carried forward</b>	<b>25,163</b>	<b>54</b>	<b>0</b>	<b>25,217</b>	<b>-1,701,883</b>	<b>-1,676,666</b>

1: The general fund balance includes those reserves that are specifically earmarked as set out in Note 8.

## Group Balance Sheet

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Police and Crime Commissioner. The net assets of the Police and Crime Commissioner (assets less liabilities) are matched by the reserves held by the Police and Crime Commissioner. Reserves are reported in two categories. The first category of reserves are usable reserves, i.e. those reserves that the Police and Crime Commissioner may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (for example the Capital Receipts Reserve that may be used only to fund capital expenditure or repay debt). The second category of reserves are those that the Police and Crime Commissioner is not able to use to provide services. This category of reserves includes reserves that record unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets were sold; and reserves that record timing differences shown in the Movement in Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations'.

Chief Constable	Police & Crime Commissioner	Group		Chief Constable	Police & Crime Commissioner	Group
2018-2019				2019-2020		
£000	£000	£000		£000	£000	£000
0	57,966	57,966	Land & Properties	0	58,174	58,174
0	9,877	9,877	Vehicles, Plant, Furniture and Equipment	0	11,698	11,698
0	260	260	Non Operational Assets: Land & Buildings	0	0	0
1,878,923	0	0	Long-term Debtors to PCC (note 34)	1,738,023	0	0
<b>1,878,923</b>	<b>68,103</b>	<b>68,103</b>	<b>Long Term Assets (note 12)</b>	<b>1,738,023</b>	<b>69,872</b>	<b>69,872</b>
0	3,507	3,507	Short Term Investments (note 36)	0	0	0
685	0	685	Inventories (note 13)	634	0	634
834	11,896	12,730	Short Term Debtors (note 14)	894	12,577	13,471
7,836	0	0	Intra Group Transfer	6,791	0	0
0	14,042	14,042	Cash and Cash Equivalents (note 15)	0	15,514	15,514
0	1,963	1,963	Assets Held for Sale (note 16)	0	1,963	1,963
<b>9,355</b>	<b>31,408</b>	<b>32,927</b>	<b>Current Assets</b>	<b>8,319</b>	<b>30,054</b>	<b>31,582</b>
0	-16,682	-16,682	Short Term Borrowing (note 36)	0	-5,658	-5,658
-12,304	-2,163	-14,467	Short Term Creditors and Deferred Income (note 17)	-12,092	-2,341	-14,433
0	0	0	Short Term Finance Lease (note 31)	0	-810	-810
-1,519	-6,317	0	Intra Group Transfer	-1,528	-5,263	0
0	-79	-79	Provisions (note 18)	0	-190	-190
<b>-13,823</b>	<b>-25,241</b>	<b>-31,228</b>	<b>Current Liabilities</b>	<b>-13,620</b>	<b>-14,262</b>	<b>-21,091</b>
0	-793	-793	Provisions (note 18)	0	-648	-648
0	-1,878,923	0	Long Term Creditor	0	-1,738,023	0
0	0	0	Long Term Borrowing (note 36)	0	-9,255	-9,255
0	-10,661	-10,661	Long Term Finance Lease (note 31)	0	-9,103	-9,103
-1,878,923	0	0	Other long term liabilities (note 34)	-1,738,023	0	0
0	0	-1,878,923	Liability Related to Defined Pension Scheme (note 34)	0	0	-1,738,023
<b>-1,878,923</b>	<b>-1,890,377</b>	<b>-1,890,377</b>	<b>Long Term Liabilities</b>	<b>-1,738,023</b>	<b>-1,757,029</b>	<b>-1,757,029</b>
<b>-4,468</b>	<b>-1,816,107</b>	<b>-1,820,575</b>	<b>Net Assets</b>	<b>-5,301</b>	<b>-1,671,365</b>	<b>-1,676,666</b>
			<b>Financed By:</b>			
0	23,651	23,651	Usable Reserves (notes 7 & 8)	0	25,217	25,217
-4,468	-1,839,758	-1,844,226	Unusable Reserves (note 20)	-5,301	-1,696,582	-1,701,883
<b>-4,468</b>	<b>--1,816,107</b>	<b>-1,820,575</b>	<b>Total Reserves</b>	<b>-5,301</b>	<b>-1,671,365</b>	<b>-1,676,666</b>

### Group Cash Flow Statement

The Cash Flow Statement shows the changes in cash and cash equivalents of the Police and Crime Commissioner during the reporting period. The statement shows how the Police and Crime Commissioner generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Police and Crime Commissioner are funded by way of taxation and grant income or from the recipients of services provided by the Police and Crime Commissioner. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Police and Crime Commissioner's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Police and Crime Commissioner.

2018-2019 £000		2019- 2020 £000
124,716	Net surplus (-) or deficit (+) on the provision of services	46,844
-127,821	Adjust net surplus (-) or deficit (+) on the provision of services for non-cash movements (Note 21)	-53,701
686	Adjust for items included in the net surplus (-) or deficit (+) on the provision of services that are investing and financing activities	827
-2,419	Net cash flows from Operating Activities (Note 21)	-6,030
10,786	Investing activities (Note 22)	2,041
-4,670	Financing Activities (Note 23)	2,517
<b>3,697</b>	<b>Net increase (-) or decrease (+) in cash and cash equivalents</b>	<b>-1,472</b>
17,739	Cash and cash equivalents at the beginning of the reporting period (note 15)	14,042
<b>14,042</b>	<b>Cash and cash equivalents at the end of the reporting period (Note 15)</b>	<b>15,514</b>

## Notes to the Group Statement of Accounts

### 1. Restatement of previous years Statements

There are no changes that require the restatement of the previous year's Statement.

### 2. Accounting Standards that have been issued but have not yet been adopted

The Code requires the Police and Crime Commissioner to disclose information relating to the impact of an accounting change that will be required by a new accounting standard that has been issued but not yet adopted by the Code. The following changes will be required from 1 April 2021:

- a) IFRS 16 Leases– new disclosure requirements, the impact of this amendment is not expected to have a significant impact on the Statement of Accounts.

### 3. Critical Judgements in applying Accounting Policies

In applying the accounting policies set out in the Statements, the Police and Crime Commissioner has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Statement of Accounts are:-

There remains uncertainty around proposed changes to the Police funding in the medium term. This necessitated a structural review which has now been implemented. There are plans in place to balance the budget in future years as set out in the medium term financial plan; however, it is not certain whether the current levels of funding will be sufficient in order to meet the resources required over the period of the medium term financial plan and therefore annual cycles of priority resource planning will take place.

### 4. Assumptions Made About the Future and Other Major Source of Estimation Uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made by the Police and Crime Commissioner where the exact amount is not yet known. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

Items within the Group Balance Sheet as at 31 March 2020 for which there is a significant risk of material adjustment in the forthcoming year are as follows:

Item	Uncertainties	Effect if Actual results Differ from Assumptions
Pensions Liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected return on pension funds' assets. A firm of consulting actuaries is engaged to provide the Police and Crime Commissioner with expert advice about the assumptions to be applied.	The effects on the net pension liability of changes in individual assumptions can be measured. The impact of increase or decrease in the assumptions e.g. increase or decrease in the discount rate is set out in Note 34.

## 5. **Material Items of Income and Expenditure**

All applicable material items of income and expenditure are shown on the face of the Comprehensive Income and Expenditure Statement.

## 6. **Events after the Balance Sheet Date**

Material events taking place after the reporting date but prior to the financial statements being authorised for issue are reflected in the financial statements and notes. Where events taking place provided information about conditions existing at 31 March 2020 the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

## 7. **Adjustment between Accounting Basis and Funding Basis under Regulations**

This note details the adjustments that are made to the total comprehensive income and expenditure recognised by the Police and Crime Commissioner in the year to reflect the difference between General Accepted Accounting Practice (GAAP) and statutory provisions.

### **General Fund Balance:**

The General Fund Balance is the statutory fund into which all the receipts of a Police and Crime Commissioner are required to be paid and out of which all liabilities of the Police and Crime Commissioner are to be met except to the extent that statutory rules might provide otherwise. These rules can also specify the financial year in which the liabilities and payments should impact on the General Fund Balance which is not necessarily in accordance with proper accounting practice. The General Fund Balance therefore summarises the resources that the Police and Crime Commissioner is statutorily empowered to spend on services or capital investment (or the deficit of resources that the Police and Crime Commissioner is required to recover) at the end of the financial year.

### **Capital Receipts Reserve**

The Capital Receipts Reserve holds the proceeds from the disposal of land or other assets, which are restricted by statute from being used other than to fund new capital expenditure or to be set aside to finance historical capital expenditure. The balance on the reserve shows the resources that are yet to be applied for these purposes at the year end.

### **Capital Grants Unapplied**

The Capital Grants Unapplied Account (Reserve) holds the grants and contributions received towards capital projects for which the Police and Crime Commissioner has met the conditions that would otherwise require repayment of the monies, but which have yet to be applied to meet expenditure. The balance is restricted by grant terms as to the capital expenditure against which it can be applied and/or for the financial year in which this can take place.

2019-2020	Usable Reserves			Movement in Unusable Reserves £000
	General Fund Balance £000	Capital Receipts Reserve £000	Capital Grants Unapplied £000	
<b>Adjustments to Revenue Resources:</b>				
Pensions costs (transferred to (or from) the pensions reserve)	47,725	0	0	-47,725
Charges for depreciation and impairment of non-current assets	6,354	0	0	-6,354
Revaluation losses on Property, plant and equipment	0	0	0	0
Capital grants and contributions applied	-472	0	0	472
Holiday Pay (transferred to the accumulated absences account)	833	0	0	-833
Financial Instruments (transferred to the FIAA)	0	0	0	0
Reversal of entries included in the SDPS in relation to capital expenditure (charged to the CAA).	380	0	0	-380
<b>Total Adjustments to Revenue Resources</b>	<b>54,820</b>	<b>0</b>	<b>0</b>	<b>-54,820</b>
<b>Adjustments between Revenue and Capital Resources:</b>				
Transfer of Non-Current Asset sale proceeds from revenue to the capital receipts reserve	-355	355	0	0
Statutory provision for repayment of debt	-2,369	0	0	2,369
Capital expenditure financed from revenue balances	-3,731	0	0	3,731
<b>Total Adjustments between Revenue and Capital Resources</b>	<b>-6,455</b>	<b>355</b>	<b>0</b>	<b>6,100</b>
<b>Adjustments to Capital Resources:</b>				
Application of capital grants to finance capital	0	0	0	0
Use of the Capital Receipts Reserve to finance new capital expenditure	0	-310	0	310
Cash payments in relation to deferred capital receipts	0	0	0	0
<b>Total Adjustments to Capital Resources</b>	<b>0</b>	<b>-310</b>	<b>0</b>	<b>310</b>
<b>Total Adjustments</b>	<b>48,365</b>	<b>45</b>	<b>0</b>	<b>-48,410</b>

2018-2019	Usable Reserves			Movement in Unusable Reserves £000
	General Fund Balance £000	Capital Receipts Reserve £000	Capital Grants Unapplied £000	
<b>Adjustments to Revenue Resources:</b>				
Pensions costs (transferred to (or from) the pensions reserve)	110,750	0	0	-110,750
Charges for depreciation and impairment of non-current assets	16,975	0	0	-16,975
Revaluation losses on Property, plant and equipment	0	0	0	0
Capital grants and contributions applied	-462	0	0	462
Holiday Pay (transferred to the accumulated absences account)	-254	0	0	254
Financial Instruments (transferred to the FIAA)	0	0	0	0
Reversal of entries included in the SDPS in relation to capital expenditure (charged to the CAA).	2,641	0	0	-2,641
<b>Total Adjustments to Revenue Resources</b>	<b>129,650</b>	<b>0</b>	<b>0</b>	<b>-129,650</b>

2018-2019 (Continued)	Usable Reserves			Movement in Unusable Reserves £000
	General Fund Balance £000	Capital Receipts Reserve £000	Capital Grants Unapplied £000	
<b>Adjustments between Revenue and Capital Resources:</b>				
Transfer of Non-Current Asset sale proceeds from revenue to the capital receipts reserve	-224	224	0	0
Statutory provision for repayment of debt	-2,143	0	0	2,143
Capital expenditure financed from revenue balances	-3,320	0	0	3,320
<b>Total Adjustments between Revenue and Capital Resources</b>	<b>-5,687</b>	<b>224</b>	<b>0</b>	<b>5,463</b>
<b>Adjustments to Capital Resources:</b>				
Application of capital grants to finance capital	0	0	0	0
Use of the Capital Receipts Reserve to finance new capital expenditure	0	-1,702	0	1,702
Cash payments in relation to deferred capital receipts	0	0	0	0
<b>Total Adjustments to Capital Resources</b>	<b>0</b>	<b>-1,702</b>	<b>0</b>	<b>1,702</b>
<b>Total Adjustments</b>	<b>123,963</b>	<b>-1,478</b>	<b>0</b>	<b>-122,485</b>

## 8. Transfers to/from Earmarked Reserves

This note sets out the amounts set aside from the General Fund balances in earmarked reserves to provide financing for future expenditure plans and the amounts posted back from earmarked reserves to meet expenditure in 2019-2020. The net movement in 2019-2020 was £0.724m increase.

Reserve:	Balance at 31 March 2018 £000	Transfers Out 2018- 2019 £000	Transfers In 2018- 2019 £000	Balance at 31 March 2019 £000	Transfers Out 2019- 2020 £000	Transfers In 2019- 2020 £000	Balance at 31 March 2020 £000
Capital Reserve	2,341	-970	689	2,060	-801	1,743	3,002
Pensions ill health reserve	915	0	0	915	0	200	1,115
PFI Reserve	4,212	0	121	4,333	-1,200	44	3,177
Major Incident Reserve	2,435	0	0	2,435	0	0	2,435
Insurance Reserve	1,173	0	0	1,173	0	0	1,173
Estates Security and Maintenance	1,237	-204	0	1,033	-131	1,377	2,279
Partnerships Balances Reserve	552	0	101	653	0	21	674
Management of Change Reserve	5,881	0	68	5,949	-659	0	5,290
Training Reserve	0	0	0	0	0	100	100
Commissioners Community Safety Fund	241	-39	259	461	0	49	510
Legal Reserve (OPCC)	51	0	5	56	0	0	56
Office of the Police & Crime Commissioner Reserve	168	0	14	182	-19	0	163
	<b>19,206</b>	<b>-1,213</b>	<b>1,257</b>	<b>19,250</b>	<b>-2,810</b>	<b>3,534</b>	<b>19,974</b>



## 9. Other Operating Expenditure

	2019-2020 £000	2018-2019 £000
Gains (-)/losses(+) on the disposal of non-current assets	25	-56
Gains (-)/losses(+) on the derecognition of non-current assets <sup>1</sup>	0	2,473
	<b>25</b>	<b>2,417</b>

<sup>1</sup>This relates to the derecognition of the former Wrexham DHQ and Police Station building as there is no future economic benefit or service potential expected from this asset's use as at 31.3.2019.

## 10. Financing and Investment Income and Expenditure

	2019-2020 £000	2018-2019 £000
Interest payable and similar charges	1,055	1,083
Pension interest cost and expected return on pensions assets	46,193	43,480
Interest receivable and similar income	-129	-115
	<b>47,119</b>	<b>44,448</b>

## 11. Taxation and Non Specific Grant Incomes

	2019-2020 £000	2018-2019 £000
<b>Council Tax Income:</b>		
Denbighshire County Council	-11,098	-10,210
Wrexham County Borough Council	-14,856	-13,753
Isle of Anglesey County Council	-8,780	-7,943
Gwynedd Council	-14,441	-13,443
Conwy County Borough Council	-13,968	-12,913
Flintshire County Council	-17,887	-16,477
Non Domestic Rates Income	-11,841	-11,758
Non-ringfenced government grants	-61,393	-59,969
Capital Grants and contributions	-472	-462
	<b>-154,736</b>	<b>-146,928</b>

## 12. Property, Plant and Equipment

<b>Movements in 2019-2020</b>	<b>Land &amp; Building Inc. PFI</b>	<b>Masts &amp; Sites</b>	<b>Plant &amp; Equipment</b>	<b>Vehicles</b>	<b>Total Operational Assets</b>	<b>Police Houses (Non Operational)</b>	<b>Assets under construction</b>	<b>Total Non Operational</b>	<b>Total Non Current Assets</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b><u>Cost or Valuation</u></b>									
At 1 April 2019	<b>76,353</b>	<b>105</b>	<b>49,663</b>	<b>11,599</b>	<b>137,720</b>	<b>294</b>	<b>1,707</b>	<b>2,001</b>	<b>139,721</b>
Additions	466	0	3,651	1,671	<b>5,788</b>	0	586	<b>586</b>	<b>6,374</b>
Revaluation Increases (+)/decreases (-) recognised in the Revaluation Reserve	1,208	0	0	0	<b>1,208</b>	0	0	<b>0</b>	<b>1,208</b>
Revaluation Increases (+)/decreases (-) recognised in the Surplus/Deficit on the Provision of Services	0	0	0	0	<b>0</b>	0	0	<b>0</b>	<b>0</b>
Derecognition - disposals	-122	0	0	-989	<b>-1,111</b>	-294	0	<b>-294</b>	<b>-1,405</b>
Derecognition - other	0	-5	-31,687	-2,072	<b>-31,764</b>	0	0	<b>0</b>	<b>-33,764</b>
Other movements in cost or valuation	2,193	0	0	0	<b>2,193</b>	0	-2,193	<b>-2,193</b>	<b>0</b>
Assets reclassified (to)/from held for sale	0	0	0	0	<b>0</b>	0	0	<b>0</b>	<b>0</b>
<b>At 31 March 2020</b>	<b>80,098</b>	<b>100</b>	<b>21,627</b>	<b>10,209</b>	<b>112,034</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>112,134</b>
<b><u>Accumulated Depreciation and Impairment</u></b>									
At 1 April 2019	<b>-20,094</b>	<b>-105</b>	<b>-42,999</b>	<b>-8,386</b>	<b>-71,584</b>	<b>-34</b>	<b>0</b>	<b>-34</b>	<b>-71,618</b>
Depreciation Charge	-1,005	0	-2,281	-1,214	<b>-4,500</b>	-8	0	<b>-8</b>	<b>-4,508</b>
Depreciation written out to the Revaluation Reserve	921	0	0	0	<b>921</b>	0	0	<b>0</b>	<b>921</b>
Depreciation written out to Surplus/Deficit on the Provision of Services	0	0	0	0	<b>0</b>	0	0	<b>0</b>	<b>0</b>
Impairment losses (-)/reversals (+) recognised in the Revaluation Reserve	0	0	0	0	<b>0</b>	0	0	<b>0</b>	<b>0</b>
Impairment losses (-)/reversals (+) recognised in the Surplus/Deficit in the Provision of Services #	-1,846	0	0	0	<b>-1,846</b>	0	0	<b>0</b>	<b>-1,846</b>
Derecognition - disposals	0	0	0	983	<b>983</b>	42	0	<b>42</b>	<b>1,025</b>
Derecognition - other	0	5	31,687	2,072	<b>33,764</b>	0	0	<b>0</b>	<b>33,764</b>
<b>At 31 March 2020</b>	<b>-22,024</b>	<b>-100</b>	<b>-13,593</b>	<b>-6,545</b>	<b>-42,262</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-42,262</b>
<b><u>Net Book Value</u></b>									
<b>At 31 March 2020</b>	<b>58,074</b>	<b>0</b>	<b>8,034</b>	<b>3,664</b>	<b>69,772</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>69,872</b>
<b>At 31 March 2019</b>	<b>56,259</b>	<b>0</b>	<b>6,664</b>	<b>3,213</b>	<b>66,136</b>	<b>260</b>	<b>1,707</b>	<b>1,967</b>	<b>68,103</b>

<b>Movements in 2018-2019</b>	<b>Land &amp; Building Inc. PFI</b>	<b>Masts &amp; Sites</b>	<b>Plant &amp; Equipment</b>	<b>Vehicles</b>	<b>Total Operational Assets</b>	<b>Police Houses (Non Operational)</b>	<b>Assets under construction</b>	<b>Total Non Operational</b>	<b>Total Non Current Assets</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b><u>Cost or Valuation</u></b>									
At 1 April 2018	<b>58,576</b>	<b>105</b>	<b>46,944</b>	<b>11,452</b>	<b>117,077</b>	<b>294</b>	<b>17,325</b>	<b>17,619</b>	<b>134,696</b>
Additions	2,876	0	2,719	1,691	7,286	0	3,987	3,987	11,273
Revaluation Increases (+)/decreases (-) recognised in the Revaluation Reserve	-364	0	0	0	-364	0	0	0	-364
Revaluation Increases (+)/decreases (-) recognised in the Surplus/Deficit on the Provision of Services	0	0	0	0	0	0	0	0	0
Derecognition - disposals	-154	0	0	-1,544	-1,698	0	0	0	-1,698
Derecognition - other	-2,930	0	0	0	-2,930	0	0	0	-2,930
Other movements in cost or valuation	19,605	0	0	0	19,605	0	-19,605	-19,605	0
Assets reclassified (to)/from held for sale	-1,256	0	0	0	-1,256	0	0	0	-1,256
<b>At 31 March 2019</b>	<b>76,353</b>	<b>105</b>	<b>49,663</b>	<b>11,599</b>	<b>137,720</b>	<b>294</b>	<b>1,707</b>	<b>2,001</b>	<b>139,721</b>
<b><u>Accumulated Depreciation and Impairment</u></b>									
At 1 April 2018	<b>-6,668</b>	<b>-105</b>	<b>-41,343</b>	<b>-8,489</b>	<b>-56,605</b>	<b>-25</b>	<b>0</b>	<b>-25</b>	<b>-56,630</b>
Depreciation Charge	-1,087	0	-1,656	-1,411	-4,154	-9	0	-9	-4,163
Depreciation written out to the Revaluation Reserve	0	0	0	0	0	0	0	0	0
Depreciation written out to Surplus/Deficit on the Provision of Services	0	0	0	0	0	0	0	0	0
Impairment losses (-)/reversals (+) recognised in the Revaluation Reserve	0	0	0	0	0	0	0	0	0
Impairment losses (-)/reversals (+) recognised in the Surplus/Deficit in the Provision of Services #	-12,812	0	0	0	-12,812	0	0	0	-12,812
Derecognition - disposals	15	0	0	1,514	1,529	0	0	0	1,529
Derecognition - other	458	0	0	0	458	0	0	0	458
<b>At 31 March 2019</b>	<b>-20,094</b>	<b>-105</b>	<b>-42,999</b>	<b>-8,386</b>	<b>-71,584</b>	<b>-34</b>	<b>0</b>	<b>-34</b>	<b>-71,618</b>
<b><u>Net Book Value</u></b>									
<b>At 31 March 2019</b>	<b>56,259</b>	<b>0</b>	<b>6,664</b>	<b>3,213</b>	<b>66,136</b>	<b>260</b>	<b>1,707</b>	<b>1,967</b>	<b>68,103</b>
<b>At 31 March 2018</b>	<b>51,908</b>	<b>0</b>	<b>5,601</b>	<b>2,963</b>	<b>60,472</b>	<b>269</b>	<b>17,325</b>	<b>17,594</b>	<b>78,066</b>

# This mainly relates to the valuation of the new Wrexham DHQ facility at Llay, and is as a result of the valuation method used to calculate the asset's Existing Use Value as opposed to its capital cost of construction.

## Depreciation

The following useful lives and depreciation rates have been used in the calculation of depreciation:

Other Land and Buildings	35-60 years
Vehicles, Plant, Furniture and Equipment	3-10 years

## Capital Commitments

As at 31 March 2020, the Police and Crime Commissioner was contractually committed to capital works on Land and Buildings which amounted to £0.697 million, and related to the refurbishment of Pwllheli Police Station. There are also some contractual commitments on capital IT projects, the main one being the National Enabling Programme (NEP). However as this is a combination of individual contracts and framework agreements, it is not possible to provide a commitment value.

## Effects of Changes in Estimates

There were no material changes to the method of estimation.

## Revaluations

All of the Police and Crime Commissioner's properties were revalued at 1st of April 2014. Subsequently a rolling programme of valuations is undertaken ensuring that all properties are revalued once within the statutory 5 year cycle. The non-operational Police Houses were revalued in 2015-2016, the last two of which were sold in 2019-2020.

Operational properties were valued using Net Realisable Value in Existing Use and Depreciated Replacement Cost. Non-operational properties were valued using Fair Value where available. The valuation also included a review of the useful lives of the assets. The change in useful life has had no material financial effect on the accounts.

The valuation was undertaken by an independent valuer, Mr G.S.C. Harbord MA MRICS IRRV (Hons) of WilksHead&Eve Chartered Surveyors. The valuers made the following commentary in their report – ‘Our review (and any valuations completed during 2019-20) is reported on the basis of ‘material valuation uncertainty’ as per VPS 3 and VPGA 10 of the RICS Red Book Global. Consequently, less certainty –and a higher degree of caution –should be attached to our review/valuation than would normally be the case. Given the unknown future impact that COVID-19 might have on the real estate market, we recommend that you keep the valuation of portfolio under frequent review.’

## 13. Inventories

	HQ Stores		Other Stores		Total
	2019-2020	2018-2019	2019-2020	2018-2019	2019-2020
	£000	£000	£000	£000	£000
<b>Balance held at start of year</b>	<b>217</b>	<b>229</b>	<b>468</b>	<b>577</b>	<b>685</b>
Purchases	520	462	336	221	<b>856</b>
Recognised as an expense in the year	-474	-474	-433	-330	<b>-907</b>
Written off balances	0	0	0	0	<b>0</b>
<b>Balance held at year end</b>	<b>263</b>	<b>217</b>	<b>371</b>	<b>468</b>	<b>634</b>

## 14. Debtors and Payments in Advance

	2019-2020	2018-2019
	£000	£000
<b>Amounts falling due in one year -</b>		
Trade Receivables	5,000	4,411
Prepayments	894	834
Other receivable amounts	7,577	7,485
	<b>13,471</b>	<b>12,730</b>

## 15. Cash and Cash Equivalents

The balance of cash and cash equivalents is made up of the following elements:

	2019-2020	2018-2019
	£000	£000
Bank Current Accounts	8,445	-21
Cash held by the Police and Crime Commissioner	40	40
Short Term Deposits with Banks /Building Societies	7,029	14,023
	<b>15,514</b>	<b>14,042</b>

## 16. Assets Held for Sale

The assets which are held for sale by the Police and Crime Commissioner are surplus police properties. The balance relates to the sale of the former DHQ and Police Station site in Wrexham, the sale of which was expected to be completed in 2019-20. The sale has been delayed but is expected to be completed in early 2020-21.

	Current		Non-Current	
	2019-2020	2018-2019	2019-2020	2018-2019
	£000	£000	£000	£000
<b>Balance outstanding at start of year</b>	<b>1,963</b>	<b>0</b>	<b>0</b>	<b>0</b>
Assets newly classified as held for sale:				
Property, Plant and Equipment	0	1,256	0	0
Revaluation gains	0	707	0	0
Assets sold	0	0	0	0
<b>Balance outstanding at year-end</b>	<b>1,963</b>	<b>1,963</b>	<b>0</b>	<b>0</b>

## 17. Creditors and Deferred Income

	2019-2020	2018-2019
	£'000	£'000
<b>Amounts falling due in one year -</b>		
Trade payables	4,448	5,087
Other payables	8,703	9,380
<b>Short Term Creditors</b>	<b>13,151</b>	<b>14,467</b>
Deferred Income	1,282	0
	<b>14,433</b>	<b>14,467</b>

## 18. Provisions

The Police and Crime Commissioner has made provision in the accounts for two purposes. The first is for insurance claims. The Force has external insurance in respect of public and employer's risk. The Insurance Fund provides for payments that may be due in the next or following years on the basis of known claims at the 31 March 2020.

The value will fluctuate during the year as some claims are settled and new claims are received. The Insurance Fund can be split into two specific provisions:

### (i) Outstanding Legal Cases

The Police and Crime Commissioner has currently no legal cases in progress.

### (ii) Injury Compensation Claims

The injury compensation claims relate to personal injuries sustained where the Police and Crime Commissioner is alleged to be at fault. Provision is made for those claims where it is deemed probable that the Police and Crime Commissioner will have to make a settlement, based on past experience of court decisions about liability and the amount of damages payable. The Police and Crime Commissioner may be reimbursed by its insurers, but until claims are actually settled, no income is recognised as the insurers will reimburse amounts only above the excess amounts, which are £100,000 for incidents prior to 1 April 2018 and £150,000 for incidents between 1 April 2018 to 31 March 2020.

The second purpose is other provisions:

#### Other Provisions

The Other Provisions are in respect of employment cases and other managed risks.

	<b>Injury and Damage Compensation Claims £000</b>	<b>Other Provisions £000</b>	<b>Total £000</b>
<b>Balance at 1 April 2019</b>	<b>568</b>	<b>304</b>	<b>872</b>
Additional Provisions made in 2019-2020	294	5	299
Amounts Used in 2019-2020	-99	0	-99
Unused Amounts Reversed in 2019-2020	-225	-9	-234
<b>Balance at 31 March 2020</b>	<b>538</b>	<b>300</b>	<b>838</b>

Within the total of £0.838 million, £0.190 million relates to short term provisions and £0.648 million relates to long term provisions.

#### 19. Usable Reserves

Movements in the Police and Crime Commissioner's usable reserves are detailed in the Movement in Reserves Statement and Notes 7 and 8.

#### 20. Unusable Reserves

	<b>2019-2020 £000</b>	<b>2018-2019 £000</b>
Revaluation Reserve	21,449	19,823
Capital Adjustment Account	19,992	19,342
Pensions Reserve	-1,738,023	-1,878,923
Accumulated Absences Account	-5,301	-4,468
<b>Total Unusable Reserves</b>	<b>-1,701,883</b>	<b>-1,844,226</b>

#### Revaluation Reserve

The Revaluation Reserve contains the unrealised gains recorded by the Police and Crime Commissioner arising from increases in the value of its Property, Plant and Equipment (and Intangible Assets). The balance is reduced when assets with accumulated gains are:

- Revalued downwards or impaired and the gains are lost
- Used in the provision of services and the gains are consumed through depreciation, or
- Disposed of and the gains are realised

The Reserve contains only revaluation gains accumulated since 1 April 2007, the date that the Reserve was created. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account.

	2019-2020 £000	2018-2019 £000
<b>Balance at 1 April</b>	<b>19,823</b>	<b>21,433</b>
Upward revaluation of assets	2,644	2,684
Downward revaluation of assets and impairment losses not charged to the Surplus/Deficit on the Provision of Services	-516	-2,340
	21,951	21,777
Surplus (-) or deficit (+) on revaluation of non-current assets not posted to the Surplus or Deficit on the Provision of Services	0	0
Difference between fair value depreciation and historical cost depreciation	-226	-307
Accumulated gains on assets sold or scrapped	-293	-1,545
Amount written off to the Capital Adjustment Account	17	-102
<b>Balance at 31 March</b>	<b>21,449</b>	<b>19,823</b>

### Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The Account is debited with the cost of acquisition, construction or enhancement; as depreciation, impairment losses and amortisation are charged to the Comprehensive Income and Expenditure Statement (with reconciling postings from the Revaluation Reserve to convert fair value figures to a historical cost basis). The account is credited with the amounts set aside by the Police and Crime Commissioner as finance for the costs of acquisition, construction and enhancement.

The Account contains accumulated gains and losses on Investment Properties and gains recognised on donated assets that have yet to be consumed by the Police and Crime Commissioner.

The Account also contains revaluation gains accumulated on Property, Plant and Equipment before 1 April 2007, the date that the Revaluation Reserve was created to hold such gains.

Note 7 provides details of the source of all the transactions posted to the Account, except for those involving the Revaluation Reserve.

	2019-2020 £000	2018-2019 £000
<b>Balance at 1 April</b>	<b>19,342</b>	<b>29,377</b>
<b>Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement</b>		
Charges for depreciation and impairment of non-current assets	-6,354	-16,975
Amounts of non-current assets written off on disposal or sale as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement	-380	-2,641
	-6,734	-19,616
Adjusting amount written out of the Revaluation Reserve	502	1,954
<b>Capital financing applied in the year:</b>		
Use of the Capital Receipts Reserve to finance new capital expenditure	310	1,702
Capital grants and contributions credited to the Comprehensive Income and Expenditure Statement that have been applied to capital financing	472	462

<b>(Continued)</b>	<b>2019-2020</b>	<b>2018-2019</b>
	<b>£000</b>	<b>£000</b>
Capital Expenditure charged in year to the General Fund	3,731	3,320
Statutory provision for the financing of capital investment charged against the General Fund balances	2,369	2,143
	7,384	9,581
<b>Balance at 31 March</b>	<b>19,992</b>	<b>19,342</b>

### Financial Instruments Adjustment Account

The Police and Crime Commissioner has no financial instruments.

### Pensions Reserve

The Pensions Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Police and Crime Commissioner accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Police and Crime Commissioner makes employer's contributions to pension funds or eventually pays any pensions for which it is directly responsible. The debit balance on the Pensions Reserve therefore show a substantial shortfall in the benefits earned by past and current employees and the resources the Police and Crime Commissioner has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>£000</b>	<b>£000</b>
<b>Balance at 1 April</b>	<b>-1,878,923</b>	<b>-1,706,262</b>
Remeasurements of the net defined benefit liability(-)/asset (+)	188,625	-61,911
Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement	-73,267	-134,217
Employer's pension contributions and direct payments to pensioners payable in the year	25,542	23,467
<b>Balance at 31 March</b>	<b>-1,738,023</b>	<b>-1,878,923</b>

### Deferred Capital Receipts Reserve

The Police and Crime Commissioner has no deferred capital receipts.



## Accumulated Absences Account

The Accumulated Absences Account absorbs the difference that would otherwise arise on the General Fund Balance from accruing for compensated absences earned but not taken in the year, e.g. annual leave entitlement carried forward at 31 March 2020. Statutory arrangements require that the impact on the General Fund Balance is neutralised by transfers to or from the Account.

	2019-2020 £'000	2018-2019 £'000
<b>Balance at 1 April</b>	<b>-4,468</b>	<b>-4,722</b>
Settlement or cancellation of accrual made at the end of the preceding year	0	254
Amounts accrued at the end of the current year	-833	0
Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	0	0
<b>Balance at 31 March</b>	<b>-5,301</b>	<b>-4,468</b>

## 21. Cash Flow Statements - Adjustment on Provision of Services for Non cash movement, investing and financing activities and total Cash Flow from Operating Activities

### Cash Flow Statement – Operating Activities

The cash flows for operating activities include the following items:

	2019-2020 £000	2018-2019 £000
Interest received	-109	-92
Interest paid	1,011	1,058
<b>Total</b>	<b>902</b>	<b>966</b>

<b>Adjustments on the Provision of Services for Non cash movements:</b>	2019-2020 £000	2018-2019 £000
Depreciation, impairments and downward valuations	-6,354	-16,975
Net increase (-)/decrease (+) in revenue creditors	34	1,628
Net increase (+)/decrease(-) in revenue debtors	741	933
Net increase (+)/decrease(-) in inventories	-51	-121
Pension liability	-47,725	-110,750
Contributions to(-)/from (+) provisions	34	105
Carrying amount of non-current assets sold (PPE, Inv. Prop, Intangibles)	-380	-2,641
<b>Total Non-Cash Movement</b>	<b>-53,701</b>	<b>-127,821</b>

Adjustments on the Provision of Services for items that are investing and financing activities:	2019-2020	2018-2019
	£000	£000
Capital Grants credited to surplus(-)/deficit (+) on provision of services	472	462
Proceeds on sale of PPE and investment and intangibles	355	224
<b>Total</b>	<b>827</b>	<b>686</b>

<b>Net Cash Flow from Operating Activities Total</b>	<b>-6,030</b>	<b>-2,419</b>
--	---------------	---------------

## 22. Cash Flow Statement - Investing Activities

	2019-2020	2018-2019
	£000	£000
Purchase of PPE, Investment Property and Intangible Assets	6,375	11,272
Proceeds from sale of PPE, Investment Property and Intangible Assets	-355	-224
Proceeds from short-term and long-term investments	-3,507	200
Capital Grants	-472	-462
<b>Net Cash Flows from Investing Activities</b>	<b>2,041</b>	<b>10,786</b>

## 23. Cash Flow Statement - Financing Activities

	2019-2020	2018-2019
	£000	£000
Cash receipts of short-term and long-term borrowing	-15,000	-6,017
Cash payments for the reduction of the outstanding liabilities relating to finance leases and on-balance sheet PFI contracts	748	690
Repayment of short-term and long-term borrowing	16,769	657
<b>Net Cash Flows from Financing Activities</b>	<b>2,517</b>	<b>-4,670</b>

## 24. Notes to the Expenditure and Funding Analysis

Adjustments between Funding and Accounting Basis 2019-2020				
Adjustments from General Fund to arrive at the Comprehensive Income and Expenditure Statement amounts	Adjustments for Capital Purposes (Note 1)	Net change for the Pensions Adjustments (Note 2)	Other Adjustments (Note 3)	Total Adjustments
Police & Crime Commissioner	254	0	0	254
Chief Constable	0	1,532	833	2,365
<b>Net Cost of Service</b>	<b>254</b>	<b>1,532</b>	<b>833</b>	<b>2,619</b>
Other income and expenditure from the Expenditure Funding Analysis	-447	46,193	0	45,746
<b>Difference between the General Fund surplus/deficit and the Comprehensive Income and Expenditure Statement surplus/deficit on the provision of services</b>	<b>-193</b>	<b>47,725</b>	<b>833</b>	<b>48,365</b>

<b>Adjustments between Funding and Accounting Basis 2018-2019</b>				
<b>Adjustments from General Fund to arrive at the Comprehensive Income and Expenditure Statement amounts</b>	<b>Adjustments for Capital Purposes</b>	<b>Net change for the Pensions Adjustments</b>	<b>Other Adjustments</b>	<b>Total Adjustments</b>
	<b>(Note 1)</b>	<b>(Note 2)</b>	<b>(Note 3)</b>	
Police & Crime Commissioner	11,512	0	0	<b>11,512</b>
Chief Constable	0	67,270	-254	<b>67,016</b>
<b>Net Cost of Service</b>	<b>11,512</b>	<b>67,270</b>	<b>-254</b>	<b>78,528</b>
Other income and expenditure from the Expenditure Funding Analysis	1,955	43,480	0	<b>45,435</b>
<b>Difference between the General Fund surplus/deficit and the Comprehensive Income and Expenditure Statement surplus/deficit on the provision of services</b>	<b>13,467</b>	<b>110,750</b>	<b>-254</b>	<b>123,963</b>

### **Note 1: Adjustments for Capital Purposes**

This column adds in depreciation and impairment and revaluation gains and losses in the services line, and for:

**Other operating expenditure** – adjusts for capital disposals with a transfer of income on disposal of assets and the amounts written off for those assets;

**Financing and investment income and expenditure** – the statutory charges for capital financing i.e. Minimum Revenue Provision and other revenue contributions are deducted from other income and expenditure as these are not chargeable under generally accepted accounting practices;

**Taxation and non-specific grant income and expenditure** – capital grants are adjusted for income not chargeable under generally accepted accounting practices. Revenue grants are adjusted from those receivable in the year to those receivable without conditions or for which conditions were satisfied throughout the year. The Taxation and Non Specific Grant Income and Expenditure line is credited with capital grants receivable in the year without conditions or for which conditions were satisfied in the year.

### **Note 2: Net change for pension adjustments**

Net change for the removal of pension contributions and the addition of IAS 19 Employee Benefits pension related expenditure and income:

For **services** this represents the removal of the employer pension contributions made by the authority as allowed by statute and the replacement with current service costs and past service costs;

For **Financing and investment income and expenditure** – the net interest on the defined benefit liability is charged to the CIES.

### **Note 3: Other adjustments**

Other differences between amounts debited/credited to the Comprehensive Income and Expenditure Statement and amounts payable/receivable to be recognised under statute:

For **Financing and investment income and expenditure** the other differences column recognises adjustments to the General Fund for the timing differences for premiums and discounts;

The charge under **Taxation and non-specific grant income and expenditure** represents the difference between what is chargeable under statutory regulations for council tax and NDR that was projected to be received at the start of the year and the income recognised under generally accepted accounting practices in the Code. This is a timing difference as any difference will be brought forward in future Surpluses or Deficits on the General Fund.

## 25. Members' Allowances

Audit Committee's costs have been shared equally between the Police and Crime Commissioner and the Chief Constable.

As at the end of March 2019-2020 there were a total of 4 members. One member resigned during the year.

	2019-2020		2018-2019	
	£000	Number of Members	£000	Number of Members
Allowances	11	4	13	5
Expenses	0		1	
	<b>11</b>		<b>14</b>	

Further information on members' paid allowances can be found at [www.northwales-pcc.gov.uk](http://www.northwales-pcc.gov.uk).

## 26. Officers' Remuneration

The following table set out the remuneration disclosures for Relevant Police Officers (defined as the Chief Constable and any Senior Police Officers and staff with a full time salary of more than £150,000 per year or other relevant officers with a salary above £60,000). Within the tables below the Chief Constable, Deputy Chief Constable, Assistant Chief Constable, Director of Finance and Resources and the Force Medical Officer costs are charged to the Chief Constable's Accounts. The Police and Crime Commissioner, Deputy Police and Crime Commissioner, Chief Executive Officer and Chief Finance Officer costs are charged to the Police and Crime Commissioner's Accounts. Other Senior Police Officers (above the rank of Superintendent) and Senior Employees (designated office holder of a local government body) are included Remuneration Banding table.

2019-2020									
Post Holder:	Notes:	Salary (including fees & allowances) £	Bonuses £	Expense Allowance £	Other Expenses £	Benefits in kind £	Total remuneration excluding pension contributions £	Pension contributions £	Total remuneration including pension contributions £
Chief Constable - C. Foulkes		153,200	0	62	19,735	3,519	176,516	47,492	224,008
Deputy Chief Constable		121,839	0	18	0	3,718	125,575	37,016	162,591
Assistant Chief Constable	1	8,027	0	480	0	94	8,601	2,106	10,707
Assistant Chief Constable	2	101,853	0	37	0	2,087	103,977	31,574	135,551
Assistant Chief Constable	3	30,187	0	0	0	1,629	31,816	8,131	39,947
Director of Finance & Resources	4	62,668	0	2,127	1,835	0	66,630	9,426	76,056
Director of Finance & Resources	5	37,111	0	0	0	2,381	39,492	6,049	45,541
Police & Crime Commissioner		71,400	0	2,886	0	0	74,286	11,638	85,924
Deputy Police and Crime Commissioner		47,493	0	1,359	0	0	48,852	7,741	56,593
Chief Executive Officer of the Police & Crime Commissioner		84,908	0	908	0	0	85,816	13,840	99,656
Chief Finance Officer of the Police & Crime Commissioner	6	40,979	0	376	0	0	41,355	6,679	48,034
Force Medical Officer - Dr. A. Lister	7	35,954	0	0	0	0	35,954	5,860	41,814

Note 1: The post holder held this post from 01/04/2019 to 28/04/2019

Note 2: The post holder held this post from 29/04/2019 to 31/03/2020

Note 3: The post holder held this post from 16/12/2019 to 31/03/2020 (Collaboration ACC – see Note 39)

Note 4: The post holder held this post from 01/04/2019 to 31/10/2019

Note 5: The post holder held this post from 18/11/2019 to 31/03/2020 (Head of Finance deputised for Director of Finance and Resources from 01/11/2019 to 17/11/2019 as part of normal duties)

Note 6: The Chief Finance Officer works part time, full time equivalent salary is £68,298

Note 7: The Force Medical Officer works the equivalent of 1 day per week. The full time equivalent salary is £179,770

<b>2018-2019</b>									
<b>Post Holder:</b>	<b>Notes:</b>	<b>Salary (including fees &amp; allowances)</b>	<b>Bonuses</b>	<b>Expense Allowance</b>	<b>Other Expenses</b>	<b>Benefits in kind</b>	<b>Total remuneration excluding pension contributions</b>	<b>Pension contributions</b>	<b>Total remuneration including pension contributions</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Chief Constable - M.Polin	1	72,042	0	119	0	1,742	73,903	0	73,903
Chief Constable - G. Pritchard	2	37,924	0	0	0	1,014	38,938	8,960	47,898
Chief Constable - C. Foulkes	3	59,570	0	27	8,996	1,399	69,992	14,416	84,408
Deputy Chief Constable	4	48,948	0	0	0	1,415	50,363	10,257	60,620
Deputy Chief Constable	5	83,523	0	-28	0	2,741	86,236	19,198	105,434
Assistant Chief Constable	6	34,845	0	18	0	1,198	36,061	8,178	44,239
Assistant Chief Constable	7	67,631	0	2,254	0	825	70,710	14,054	84,764
Director of Finance & Resources	8	36,741	0	697	0	586	38,024	5,759	43,783
Director of Finance & Resources	9	65,978	0	494	0	0	66,472	10,754	77,226
Police & Crime Commissioner		71,283	0	3,680	0	0	74,963	23,619	98,582
Deputy Police and Crime Commissioner		46,117	0	1,007	0	0	47,124	7,517	54,641
Chief Executive Officer of the Police & Crime Commissioner		84,252	0	548	0	0	84,800	13,733	98,533
Chief Finance Officer of the Police & Crime Commissioner	10	39,792	0	374	0	0	40,166	6,486	46,652
Force Medical Officer - Dr. A. Lister	11	35,692	0	0	0	0	35,692	5,818	41,510

Note 1: The post holder held this post from 01/04/2018 to 31/08/2018

Note 2: The post holder covered this post from 01/08/2018 to 04/11/2018

Note 3: The post holder held this post from 05/11/2018

Note 4: The post holder held this post from 01/04/2018 to 31/07/2018, and 05/11/2018 to 16/11/2018

Note 5: The post holder covered this post from 21/07/2018

Note 6: The post holder held this post from 01/04/2018 to 20/07/2018

Note 7: The post holder covered this post from 01/08/2018

Note 8: The post holder held this post from 01/04/2018 to 29/07/2018

Note 9: The post holder held this post from 30/07/2018

Note 10: The Chief Finance Officer works part time, full time equivalent salary is £67,316

Note 11: The Force Medical Officer works the equivalent of 1 day per week. The full time equivalent salary is £177,184

## 2019-2020

The Police and Crime Commissioner's and Chief Constable's other employees receiving more than £60,000 remuneration for the year (excluding employer's pension contributions) were paid the following amounts:

Remuneration Bands	Number of Employees	Number of Employees
	2019-2020	2018-2019
£60,000 - £64,999	27	15
£65,000 - £69,999	9	8
£70,000 - £74,999	6	5
£75,000 - £79,999	4	4
£80,000 - £84,999	4	5
£85,000 - £89,999	2	3
£90,000 - £94,999	1	0
£95,000 - £99,999	1	1
£100,000 - £104,999	0	1

The number of exit packages with total cost per band and the total cost of the compulsory and other redundancies are set out in the table below:

Exit packages cost band (including special payments)	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages by cost band		Total cost of exit packages in each band	
	2018-2019	2019-2020	2018-2019	2019-2020	2018-2019	2019-2020	2018-2019	2019-2020
	No.	No.	No.	No.	No.	No.	£000	£000
£ 0 - £20,000	0	0	4	7	4	7	16	20
£ 20,001 - £40,000	0	0	0	0	0	0	0	0
£ 40,001 - £60,000	0	0	0	0	0	0	0	0
£ 60,001 - £80,000	0	0	5	0	5	0	386	0
£ 80,001 and above	0	0	8	1	8	1	761	83

## Median Pay Ratio

The median pay ratio for the Police and Crime Commissioner compares the full time equivalent remuneration of the Chief Executive to the full time equivalent median remuneration of the staff employed by the Police and Crime Commissioner. The median pay ratio for the Chief Constable compares the remuneration of the Chief Constable to the full time equivalent median remuneration of the staff employed by the Chief Constable.

	2019-2020	2018-2019
Chief Executive's pay	84,908	84,242
Median pay of the Police & Crime Commissioner's staff	34,254	34,433
Median pay ratio:	2.5	2.4
Chief Constable's pay	176,454	171,647
Median pay of the Chief Constable's staff	33,409	32,881
Median pay ratio:	5.3	5.2

We have used the Median Pay of the Chief Constable as he is the highest ranking officer for this ratio. The Force Medical Officer is employed part-time and full time equivalent costs is £179,770. We have not used the Force Medical Officer's full time equivalent costs for this ratio as they are not the highest ranking officer.

## 27. External Audit Costs

The Police and Crime Commissioner has incurred the following costs in relation to the audit of the Statement of Accounts and certification of grant claims:

	2019-2020			2018-2019		
	Group	PCC	CC	Group	PCC	CC
	£000	£000	£000	£000	£000	£000
Fees payable to the Wales Audit Office with regard to external audit services carried out by the appointed auditor	86	43	43	86	43	43
<b>Total</b>	<b>86</b>	<b>43</b>	<b>43</b>	<b>86</b>	<b>43</b>	<b>43</b>

The above represents payments made within the financial year 2019-2020. The agreed strategy fee for the audit year November 2019 to October 2020 was £83,866 for 2019-2020.

## 28. Grant Income

The Police and Crime Commissioner credited the following grants, contributions and donations to the Comprehensive Income and Expenditure Statement in 2019-2020.

	2019-2020 £000	2018-2019 £000
<b>Credited to Taxation and Non-specific Grant Income</b>		
Home Office Capital Grant	472	462
Home Office Police Grant and Floor Grant	50,738	49,605
Revenue Support Grant	10,655	10,364
Share of Non domestic Rates Grant	11,841	11,758
<b>Total</b>	<b>73,706</b>	<b>72,189</b>

	2019-2020 £000	2018-2019 £000
<b>Credited to Services</b>		
CRB Criminal Records	657	613
Speed Reduction	1,005	1,024
Community Support Officers Welsh Government	3,384	3,384
School Liaison Programme	391	413
Ace Funding	247	260
PFI Grant	1,298	1,350
Cyber Grant	124	106
Proceeds of Crime Acts	241	133
Security Grants	2,313	2,262
EU Police Resilience Grant	0	102
Drug Intervention Programme (DIP)	478	478
Victims Commissioning/Services	1,223	1,228
Officer Uplift Grant	297	0
Pension Grant	1,582	0
Other Grants	234	197
<b>Within cost of services in Comprehensive Income &amp; Expenditure Statement</b>	<b>13,474</b>	<b>11,550</b>



## 29. Related Parties

There are no material interests or relationships of the Chief Officers or their direct families, which could influence or control the decision making, policies or financial transactions of North Wales Police/Police and Crime Commissioner. A robust process is also in place to approve and register the business interests of both police staff and officers.

The Police and Crime Commissioner's wife is a serving Councillor for Wrexham Council and is a member of the Planning Committee, Safeguarding and Wellbeing Scrutiny Committee, Corporate Land and Buildings Committee, Licensing Committee and Community Health Council.

The Police and Crime Commissioner charges Denbighshire County Council, Abergele Town Council, North Wales Joint Branch Board, Tunnel and Network Services and Victim Support in respect of joint occupancy of buildings.

The Chief Constable is a trustee of PACT (North Wales Police and Community Trust). The Force allocates funding from income received via the Police Property Fund Account in support of PACT projects whose objectives are to raise the profile of community safety, significantly minimise the fear of crime and thus enhance the quality of life throughout North Wales. For 2019-2020 this equated to £31,700 donated from the fund to PACT contributing towards meeting the costs of the Fund administration of £44,676.

The Police and Crime Commissioner and Chief Constable participate in a Drug Intervention Programme which is a grant funded partnership with responsibility to reduce drug related offending and deaths through provision of support and services. The Partnership consists of officers from the Force, Community Safety Partnerships, Local Health Boards, North Wales Probation Service, North Wales Magistrates' Court, HM Prison Service, Jobcentre Plus and the Welsh Government.

Members of the Joint Audit Committee declared all their financial interests relating to contracts and businesses on appointment and signed an agreement to abide by the Seven Nolan Principles of Life and declare any revised interests to the Chief Executive. Joint Audit Committee members' declarations of interests can be found on the Office of the Police and Crime Commissioner's website [www.northwales-pcc.gov.uk](http://www.northwales-pcc.gov.uk)

## 30. Capital Expenditure and Capital Financing

The total amount of capital expenditure incurred in the year is shown in the table below (including the value of assets acquired under finance leases and the PFI contract), together with the resources that have been used to finance it. Where capital expenditure is to be financed in future years by charges to revenue as assets held by the Police and Crime Commissioner, the expenditure results in an increase in the Capital Financing Requirement (CFR), a measure of the capital expenditure incurred historically by the Police and Crime Commissioner that has yet to be financed. The CFR is analysed in the second part of this note.

	2019-2020 £000	2018-2019 £000
<b>Opening Capital Financing Requirement</b>	<b>30,903</b>	<b>27,257</b>
<b>Capital Investment</b>		
Property, Plant and Equipment	6,374	11,273
Intangible Assets	0	0
Revenue Expenditure funded from Capital under Statute	0	0
<b>Sources of Finance</b>		
Capital Receipts	-310	-1,702
Government Grants and other contributions	-472	-462
Sums set aside from revenue	-1,460	-970
Direct revenue contributions	-2,271	-2,350
MRP Principal	-2,369	-2,143
<b>Closing Capital Financing Requirement</b>	<b>30,395</b>	<b>30,903</b>

## Explanation of Movements in year

	2019-2020 £000	2018-2019 £000
Increase (+)/decrease (-) in underlying need to borrow (unsupported by government financial assistance)	240	4,336
Assets acquired under finance leases	0	0
Assets acquired under PFI/PPP contracts	-748	-690
<b>Increase (+)/decrease(-) in Capital Financing Requirement</b>	<b>-508</b>	<b>3,646</b>

### 31. Leases

#### Finance Lease including Private Finance Initiative (PFI)

The PFI contract was signed in September 2002. The contract provides a serviced facility comprising a Divisional Headquarters, Police Station, Custody Block and a Scientific Support and Major Incident block in the St Asaph Business Park. The facility became operational in March 2004. The contract lasts for 25 years, and there are options available to take ownership of the building when the contract expires. The contract provides for a review of pricing in relation to the service charge element to be carried out at 5 yearly intervals. Negotiations have resulted in an agreed reduction of £0.113 million in service charge from 1 April 2019. The Force was awarded notional credit approval of £19.623 million for the scheme, which results in £36.7 million of additional revenue funding over the life of the contract. The contracted commitment on the remaining life of the contract is £26.594 million (2018-2019 £32.670 million).

#### Value of asset held for PFI

The PFI Asset has been assessed under current Accounting requirements and is included as part of the Police and Crime Commissioner's Asset portfolio on the Balance Sheet (see Note 12). The asset was revalued as at 31 March 2019 as part of the Asset Portfolio. The table below summarises the movement in the PFI asset value.

PFI	£000
<b>Gross Value as at 31 of March 2019</b>	<b>18,454</b>
Cumulative Depreciation to 31.3.2019	-1,999
Depreciation 2019-2020	-335
Total Depreciation to 31.3.2020	-2,334
<b>Net Book Value as at 31 of March 2020</b>	<b>16,120</b>

#### Value of Liability

PFI	£000
Value as at 31 of March 2019	10,661
Capital Repayment	-748
<b>Net Value as at 31 of March 2020</b>	<b>9,913</b>

#### Total payments to be made over the life of the contract

PFI	£000
Amount due within 1 year	2,877
Due within 2 to 5 years	11,698
Due within 6 to 10 years	12,019
<b>Total</b>	<b>26,594</b>

## Operating Leases

There are no un-discharged obligations at 31 of March 2020 in respect of operating leases.

## 32. Impairment Losses

The Code requires disclosure by class of assets of the amounts for impairment losses and impairment reversals charged to the Surplus or Deficit on the Provision of Services and Other Comprehensive Income and Expenditure. These disclosures are consolidated in Note 12 reconciling the movement over the year in the Property, Plant and Equipment and Intangible Asset balances.

## 33. Termination Benefits

The Police and Crime Commissioner utilised the following regulations in respect of termination benefits:

- the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 (as amended) and
- the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000 (as amended)

and terminated the contracts of a number of employees in 2019-2020 incurring costs of £0.103 million (2018-2019 £1.163 million) as disclosed in note 26.

## 34. Defined Benefits Pension Schemes

As part of the terms and conditions of employment of its officers and other employees, the Police and Crime Commissioner offers retirement benefits. Although these benefits will not actually be payable until employees retire the Police and Crime Commissioner has a commitment to make the payments (for those benefits) and to disclose them at the time employees receive their future entitlement.

The Police and Crime Commissioner participates in two pension schemes:

- The Local Government Pension Scheme for Police Staff and the Office of the Police and Crime Commissioner is administered by Gwynedd Council. This is a funded defined benefit final salary scheme, meaning that the Police and Crime Commissioner and employees pay contributions into a fund, calculated at a level intended to balance the pension's liabilities to investment assets. The Police and Crime Commissioner and Chief Constable are one scheduled body within the LGPS and are not split in the accounts.

The Gwynedd Pension Fund is operated under the regulatory framework for the Local Government Pension Scheme and the governance of the scheme is the responsibility of the Pensions Committee of Gwynedd Council. Policy is determined in accordance with the Pensions Fund regulations. The investment managers of the fund are appointed by the committee.

The principal risks to the Police and Crime Commissioner of the scheme are the longevity assumptions, statutory changes to the scheme, structural changes to the scheme (e.g. large-scale withdrawals from the scheme), changes to inflation, bond yields and the performance of equity investments held by the scheme. These are mitigated to a certain extent by the statutory requirements to charge the General Fund the amounts required by statute as described in the accounting policies note.

Arrangements for the award of discretionary post-retirement benefits upon early retirement – this is an unfunded defined benefit arrangement, under which the liabilities are recognised when awards are made.

- The Police Pension Scheme for Police Officers. This is an unfunded defined benefit final salary scheme, meaning that there are no investment assets built up to meet the pensions liabilities, and cash has to be generated to meet actual pensions payments as they eventually fall due. Under the Police Pension Fund Regulations 2007, if the amounts receivable by the pensions fund for the year is less than the amounts payable, the Police and Crime Commissioner must annually transfer an amount required to meet the deficit to the pension fund. Subject to parliamentary scrutiny and approval, up to 100% of this cost is met by

central government pension top-up grant. If however the pension fund is in surplus for the year, the surplus is required to be transferred from the pension fund to the Police and Crime Commissioner who then must repay the amount to central government.

### **Transactions Relating to Post Employment Benefits:**

The Police and Crime Commissioner recognises the cost of retirement benefits in the reported cost of services when they are earned by employees rather than when the benefits are eventually paid as pensions. However, the charge we are required to make against council tax is based on the cash payable in the year, so the real cost of employment/retirement benefits is reversed out of the General Fund via the Movement in Reserves Statement.

The Chief Constable of North Wales, along with other Chief Constables and the Home Office, currently has 95 claims in respect of unlawful discrimination arising from transitional provisions in the Police Pension Regulations 2015. These claims against the Police pension scheme (the Aarons case) had previously been stayed behind the McCloud/Sargeant judgement, but have now been lifted and a case management hearing was held on 25 October 2019. The resulting Order of 28 October 2019 included an interim declaration that the claimants are entitled to be treated as if they had been given full transitional protection and had remained in their existing scheme after 1 April 2015. This interim declaration applies to claimants only. However, the Government made clear that non-claimants who are in the same position as claimants will be treated fairly to ensure they do not lose out. This was re-iterated in the Written Ministerial Statement on 25 March.

The Police Minister has indicated that remedy period will not end before 2022. The Treasury are consulting on proposals to implement a remedy in the coming months to be followed by primary legislation and scheme regulation.

Allowing for all members to remain in their existing scheme as at 1 April 2015 would lead to an increase in the Police Pension Scheme liabilities. Scheme actuaries have estimated the potential increase in scheme liabilities for the Police and Crime Commissioner to be approximately 4.4% or £75.59m of pensions scheme liabilities. This increase was reflected in the IAS 19 disclosure as a past service cost in the 2018-2019 accounts. In July 2020, the UK Government published proposals for consultation on a remedy to address the McCloud issue. In 2019-2020, having reviewed the consultation on the remedy at a force level the actuaries have estimated a reduction of £15.58m in scheme liabilities. This reflects a change in assumptions and therefore represents a gain on remeasurement and reported in the Comprehensive Income and Expenditure Statement (CIES).

The impact of a change in scheme liabilities arising from the McCloud/Sargeant judgement will be measured through the pension valuation process, which determines employer and employee contribution rates. The next Police Pension valuation is due to be reported in 2023-2024, although this timetable is subject to change. The impact on annual pension payments arising from McCloud/Sargeant is determined through the Police Pension Fund Regulations 2007. These require a police authority to maintain a police pension fund into which officer and employer contributions are paid and out of which pension payments to retired officers are made. If the police pension fund does not have sufficient funds to meet the cost of pensions in year the amount required to meet the deficit is then paid by the Secretary of State to the police authority in the form of a central government top-up grant.

The employment tribunal has agreed a process for the consideration of compensation claims between April 2020 and January 2021. The basis of claims from claimants is due in April 2020 and the identity and banding of claims proposed by claimants is due in June for non-pecuniary claims and September for pecuniary claims. As at 31st March 2020, it is not possible to estimate the extent or likelihood of these claims being successful, and therefore no liability in respect of compensation claims is recognised in these accounts.

With regard to the LGPS, when the benefit structure was reformed in 2014, transitional protections were applied to certain older members close to normal retirement age. The benefits accrued from 1 April 2014 by these members are subject to an 'underpin' which ensures that these members do not lose out from the introduction of the new scheme, by effectively giving them the better of the benefits from the old and new schemes.

As with the Police Pension Scheme the McCloud/Sargeant ruling will apply to the LGPS. Hence benefits accrued from 2014 may need to be enhanced so that all members, regardless of age, may benefit from the underpin.

Alternatively, restitution may be achieved in a different way, for example by paying compensation. The Government will need to compensate younger members for the less favourable treatment they have received since the transitional provisions came into force, as well as revisiting pension scheme changes going forward so that the discriminatory elements are removed for all members.

The judgement is expected to have a wide ranging impact on other public sector groups, but the extent of the impact will depend on the nature of the transition arrangements put in place. For the purposes of the 2018-2019 pension accounting report no additional liability was recognised (as the long-term salary increase assumption adopted by the Gwynedd Pension Fund was set equal to CPI, which meant that both final salary and CARE benefits were assumed to revalue in line with CPI). However for the purposes of the 31 March 2020 IAS19 balance sheet figures, an estimated adjustment to the liabilities for McCloud has been captured from the 2019 valuation data, and has been recorded separately as a Past Service Cost in the 2019/2020 Profit and Loss statement.

The following transactions have been made in the Comprehensive Income and Expenditure Account and the Movement in Reserves Statement during the year:

	Local Government Pension Scheme		Police Pension Scheme		Total
	2019-2020 £000	2018-2019 £000	2019-2020 £000	2018-2019 £000	2019-2020 £000
<b>Comprehensive Income &amp; Expenditure Statement</b>					
<i>Cost of Services:</i>					
<i>Service Cost comprising:</i>					
Current Service Cost	-15,445	-12,918	-39,900	-28,440	-55,345
Unfunded Benefits Contributions	120	117	0	0	120
Past Service Gains (-)/Losses (+)	-280	0	8,760	-75,590	8,480
Transfers In	0	0	-700	-310	-700
Police Pension top-up grant receivable	0	0	20,371	26,404	20,371
<i>Financing and investment income and expenditure</i>					
Net interest expense	-2,173	-1,700	-44,020	-41,780	-46,193
<b>Total Post Employment Benefit charged to the Surplus or Deficit on the Provision of Services</b>	<b>-17,778</b>	<b>-14,501</b>	<b>-55,489</b>	<b>-119,716</b>	<b>-73,267</b>
<i>Other Post Employment Benefit Charged to the Comprehensive Income &amp; Expenditure Statement</i>					
<i>Remeasurement of the net defined benefit liability comprising:</i>					
Return on plan assets (excluding the amount included in the net interest expense)	-21,744	10,645	0	0	-21,744
Actuarial gains(+) and losses (-) arising on changes in demographic assumptions	10,437	0	53,470	0	63,907
Actuarial gains (+) and losses (-) arising on changes in financial assumptions	34,187	-27,574	55,000	-49,980	89,187
Other experience gains (+) and losses (-)	21,185	-52	36,090	5,050	57,275
<b>Total Post Employment Benefit charged to the Comprehensive Income and Expenditure Account</b>	<b>26,287</b>	<b>-31,482</b>	<b>89,071</b>	<b>-164,646</b>	<b>115,358</b>

	Local Government Pension Scheme		Police Pension Scheme		Total
	2019-2020 £000	2018-2019 £000	2019-2020 £000	2018-2019 £000	2019-2020 £000
<b>Movement in Reserves Statement</b>					
Reversal of net charges made to the Surplus or Deficit for the Provision of post-employment benefits in accordance with the code	-17,778	-14,501	-55,489	-119,716	-73,267
<i>Actual amount charged against the General Fund balance for pensions in the year:</i>					
Employer's contributions payable to scheme	5,473	5,337			5,473
Less: Prepayment adjustment *	0	1,594			0
Adjusted Employer's contributions	5,473	6,931			5,473
Retirement benefits payable to pensioners			20,069	16,536	20,069

\* a prepayment of £1.594m for lump sum payments due in 2018-2019 and 2019-2020, which was shown in the Balance Sheet as a prepayment as at 31 March 2018, and was reversed as at 31 March 2019.

### Pensions Assets and Liabilities Recognised in the Balance Sheet.

The amount included in the balance sheet arising from the Police and Crime Commissioner's obligation in respect of its defined benefit plans is as follows:

	Local Government Pension Scheme		Police Pension Scheme		Total
	31 March 2020 £000	31 March 2019 £000	31 March 2020 £000	31 March 2019 £000	31 March 2020 £000
Present value of the defined benefit obligation	251,505	296,328	1,684,330	1,793,470	1,935,835
Fair value of plan assets	-197,812	-210,875	0	0	-197,812
Sub-total	53,693	85,453	1,684,330	1,793,470	1,738,023
Other movement in the liability (+)/asset (-) (if applicable)	0	0	0	0	0
<b>Net Liability arising from the defined benefit obligation</b>	<b>53,693</b>	<b>85,453</b>	<b>1,684,330</b>	<b>1,793,470</b>	<b>1,738,023</b>

### Reconciliation of the Movement in the Fair Value of the Scheme (Plan) Assets

	Local Government Pension Scheme	
	31 March 2020 £000	31 March 2019 £000
Opening fair value of the scheme assets	210,875	189,541
Interest income	5,114	5,209
Remeasurement gain (+)/loss (-):		
- the return on plan assets, excluding the amount included in the net interest expense	-21,744	10,645
Contribution from employers	5,473	6,931
Contributions from employees	2,246	2,159
Benefits paid	-4,152	-3,610
<b>Closing fair value of the scheme assets</b>	<b>197,812</b>	<b>210,875</b>

## Reconciliation of the Present Value of the Scheme Liabilities (Defined Benefit Obligation)

	Funded Liabilities: Local Government Pension Scheme		Unfunded Liabilities: Police Pension Scheme	
	31 March 2020	31 March 2019	31 March 2020	31 March 2019
	£000	£000	£000	£000
Opening balance at 1 April	296,328	250,443	1,793,470	1,645,360
Current service cost	15,445	12,918	39,900	28,440
Interest cost	7,287	6,909	44,020	41,780
Contributions from scheme participants	2,246	2,159	7,150	7,020
Remeasurement gains (-) and losses (+):				
- Actuarial gains/losses arising from changes in demographic assumptions	-10,437	0	-53,470	0
- Actuarial gains/losses arising from changes in financial assumptions	-34,187	27,574	-55,000	49,980
- Other experience gains/losses	-21,185	52	-36,090	-5,050
Past service costs	280	0	-8,760	75,590
Transfers In	0	0	700	310
Benefits paid	-4,152	-3,610	-47,590	-49,960
Liabilities extinguished on settlements (where applicable)	-120	-117	0	0
<b>Closing balance at the 31 March</b>	<b>251,505</b>	<b>296,328</b>	<b>1,684,330</b>	<b>1,793,470</b>

## Local Government Pension Scheme assets comprised:

	Local Government Pension Scheme 2019-2020			Local Government Pension Scheme 2018-2019		
	Quoted Prices in Active Markets	Prices not quoted in Active Markets	Total	Quoted Prices in Active Markets	Prices not quoted in Active Markets	Total
	£000	£000	£000	£000	£000	£000
Cash and cash equivalents	980	0	980	5,424	0	5,424
<b>Sub-total</b>	980	0	980	5,424	0	5,424
Equity Securities:						
<i>By industry type:</i>						
Consumer	0	0	0	5,248	0	5,248
Manufacturing	0	0	0	6,313	0	6,313
Financial Institutions	0	0	0	2,461	0	2,461
Health and Care	0	0	0	13,483	0	13,483
Information technology	0	0	0	3,689	0	3,689
Other	0	0	0	7,160	0	7,160
<b>Sub-total</b>	0	0	0	38,354	0	38,354
Debt Securities:						
Other	0	0	0	0	30,641	30,641
<b>Sub-total</b>	0	0	0	0	30,641	30,641
Property:						
<i>By type:</i>						
UK Property	0	19,497	19,497	6,706	12,576	19,282
Overseas Property	0	23	23	0	112	112
<b>Sub-total</b>	0	19,520	19,520	6,706	12,688	19,394

(Continued)	Local Government Pension Scheme 2019-2020			Local Government Pension Scheme 2018-2019		
	Quoted Prices in Active Markets	Prices not quoted in Active Markets	Total	Quoted Prices in Active Markets	Prices not quoted in Active Markets	Total
	£000	£000	£000	£000	£000	£000
Private Equity:						
UK and overseas	0	11,499	<b>11,499</b>	0	11,448	<b>11,448</b>
<b>Sub-total</b>	0	11,499	<b>11,499</b>	0	11,448	<b>11,448</b>
Other Investment Funds and unit trusts:						
Equities	0	132,658	<b>132,658</b>	41,028	60,435	<b>101,463</b>
Infrastructure	0	4,549	<b>4,549</b>	0	4,151	<b>4,151</b>
Other	0	28,606	<b>28,606</b>	0	0	<b>0</b>
<b>Sub-total</b>	0	165,813	<b>165,813</b>	41,028	64,586	<b>105,614</b>
<b>Totals</b>	<b>980</b>	<b>196,832</b>	<b>197,812</b>	<b>91,512</b>	<b>119,363</b>	<b>210,875</b>

### Basis for estimating Assets and Liabilities

Liabilities have been assessed on an actuarial basis using the projected unit credit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels etc.

The Local Government Pension Scheme liabilities have been estimated by Hymans Robertson and the Police Pension Scheme liabilities have been estimated by the Government Actuary's Department. These are both independent actuary organisations, estimates for the Local Government Pension Scheme being based on the latest full valuation of the scheme as at 31 March 2019. The Coronavirus (COVID-19) pandemic has impacted global financial and property markets. As a result of the volatility in market conditions, year-end valuation reports provided to the Gwynedd Pension Fund include a statement that there is a material valuation uncertainty related to the UK property fund managed on behalf of the Gwynedd Pension Fund. The total value of this fund as at 31st March 2020 is £191m of which, £19.5m (10%) is attributable to the Police and Crime Commissioner for North Wales.

The estimation of the defined benefit obligations is sensitive to the actuarial assumptions used. The sensitivity analysis below have been determined based on reasonable possible changes of the assumptions occurring at the end of the reporting period and assumes for each change that the assumption changes while all the other assumptions remain constant. The estimation in the sensitivity analysis has followed the accounting policies for the scheme i.e. on an actuarial basis using the projected unit credit method. The methods and types of assumptions used in preparing the sensitivity analysis below did not change from those used in the previous period.

2019-2020	Local Government Pension Scheme		Police Pension Scheme	
	Increase in assumption £000	Decrease in assumption £000	Increase in assumption £000	Decrease in assumption £000
Longevity (increase (+) or decrease (-) in 1 year)	10,060	-10,060	50,000	-50,000
Rate of inflation (increase (+) or decrease (-) by 0.5%)	25,688	-25,688	130,000	-130,000
Rate of increase in salaries (increase (+) or decrease (-) by 0.5%)	4,470	-4,470	17,000	-17,000
Rate of increase in pensions (increase (+) or decrease (-) by 0.5%)	25,688	-25,688	130,000	-130,000
Rate for discounting scheme liabilities (increase (-) or decrease (+) by 0.5%)	-30,485	30,485	-163,000	163,000



## **Asset and Liability Matching (ALM) Strategy**

The pensions committee of Gwynedd Council does not have an asset and liability matching strategy (ALM). Responsibility for the Fund's risk management strategy rests with the pensions committee. The Pension Fund's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the resources available to pay pensions. The Administering Authority has produced a Funding Strategy Statement in conjunction with the Fund's Actuaries, which states how solvency and risk will be managed in relation to liabilities. The Strategy was reviewed and updated following the actuarial valuation in 2016 and has taken an overall view of the level of risk inherent in the investment policy set out in the Investment Strategy Statement published under Regulation 12 of the Local Government Pension Scheme (Management and Investment of Funds) Regulations 2016, (the investment regulations) and the funding policy set out in the Statement. These documents continue to be reviewed to ensure that the overall risk profile remains appropriate.

## **Impact on the Police and Crime Commissioner's Cash Flows**

The objectives of the scheme are to keep employers' contributions at as constant a rate as possible. Gwynedd Council has agreed a strategy with the scheme's actuary to achieve a funding level of 100% over the next 20 years. Funding levels are monitored on an annual basis. The next triennial valuation will be completed during 2019-2020 to be implemented from April 2020.

The scheme will need to take account of the national changes to the scheme under the Public Pensions Services Act 2013. Under the Act, the Local Government Pensions Scheme in England and Wales and the other main existing public service schemes change the benefits in relation to service after 31 March 2014 (or service after 31 March 2015 for other main existing public service pension schemes in England and Wales). The Act provides for scheme regulations to be made within a common framework, to establish new career average revalued earnings schemes to pay pensions and other benefits to certain public servants.

The Police and Crime Commissioner anticipates to pay £6.393 million contributions to the scheme in 2020-2021.

The weighted average duration of the defined benefit obligation for the Local Government Pension Scheme is 22.2 years, 2019-2020, (22.2 years 2018-2019). The weighted average for the Police Pension Scheme is 21.0 years, 2019-2020, (22.0 years 2018-2019).

## **35. Contingent Liabilities**

The Police and Crime Commissioner has the sum of £1.173 million reserved for insurance. £0.649 million relates to the potential additional liabilities in relation to the Scheme of Arrangement for Municipal Mutual Assurance and £0.524 million for additional areas of insurance in relation to current emerging claims not currently recognised.

Following successful claims in the court case *Allard v Devon and Cornwall Police* for unpaid overtime following recalls to duty, the judge has selected a number of test cases to consider all of the issues arising in these claims against forces across the country. North Wales Police claims are therefore stayed by order of the High court pending the outcome of the test cases. The total cost of the claims will be dependent upon the principles established in the test cases and a number could go back over a six year period but the overall financial impact is not expected to be material in relation to the overall financial position of the force. There is no insurance indemnity for these claims.

Following a Court of Appeal ruling, in the case of *Evans & Ashcroft v Chief Constable of South Wales Police*, the appellants' case regarding the perceived incorrect deductibility of certain injury related state benefits has been upheld. This relates to officers who received increases in Incapacity Benefit and Industrial Injury Disablement Benefit between 12.4.2001 and 14.4.2011 who should not have had the equivalent of these increases deducted from their injury pensions. The Home Office are expected to provide guidance on a national response as it is not clear if the ruling applies to similar cases.

## 36. Financial Instruments including Nature and Extent of Risks Arising

### (a) Financial Instruments - Classifications

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Non-exchange transactions, such as those relating to taxes and government grants, do not give rise to financial instruments.

#### Financial Liabilities

A financial liability is an obligation to transfer economic benefits controlled by the Police and Crime Commissioner represented by a contractual obligation to deliver cash or financial assets or an obligation to exchange financial assets and liabilities with another entity that is potentially unfavourable to the Police and Crime Commissioner. All of the Police and Crime Commissioner's financial liabilities held during the year are measured at amortised cost and comprised:

- long-term loans from the Public Works Loan Board and commercial lenders,
- short-term loans from other local authorities,
- overdraft with HSBC bank,
- lease payables including Private Finance Initiative contracts detailed in note 31, and
- trade payables for goods and services received.

#### Financial Assets

A financial asset is a right to future economic benefits controlled by the Police and Crime Commissioner that is represented by cash, equity instruments or a contractual right to receive cash or other financial assets or a right to exchange financial assets and liabilities with another entity that is potentially favourable to the Police and Crime Commissioner. All financial assets held by the Police and Crime Commissioner during the year are measured at amortised cost (where cash flows are solely payments of principal and interest and the Police and Crime Commissioner's business model is to collect those cash flows) comprising:

- cash in hand,
- bank current and deposit accounts with HSBC bank,
- fixed term deposits with banks and building societies, and
- trade receivables for goods and services provided.

Financial assets held at amortised cost are shown net of a loss allowance (where material) reflecting the statistical likelihood that the counterparty will be unable to meet their contractual commitments to the Police and Crime Commissioner.

### (b) Financial Instruments - Balances

The financial liabilities disclosed in the Balance Sheet are analysed across the following categories:

Financial Liabilities	Long Term		Short Term	
	31.3.2020	31.3.2019	31.3.2020	31.3.2019
	£000	£000	£000	£000
Loans at amortised cost:				
- Principal sum borrowed	9,255	0	5,620	16,657
- Accrued interest	0	0	38	25
<b>Total Borrowing *</b>	<b>9,255</b>	<b>0</b>	<b>5,658</b>	<b>16,682</b>
Loans at amortised cost:				
- Bank overdraft	0	0	0	0
<b>Total Cash Overdrawn</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Liabilities at amortised cost:				
- PFI arrangements	9,103	9,913	810	748
<b>Total Other Long-term Liabilities</b>	<b>9,103</b>	<b>9,913</b>	<b>810</b>	<b>748</b>
Liabilities at amortised cost:				
- Trade payables	0	0	14,433	14,467
<b>Included in Creditors</b>	<b>0</b>	<b>0</b>	<b>14,433</b>	<b>14,467</b>
<b>Total Financial Liabilities</b>	<b>18,358</b>	<b>9,913</b>	<b>20,901</b>	<b>31,897</b>

\* The total short-term borrowing includes principal repayments due within 12 months on long-term borrowing.

The financial assets disclosed in the Balance Sheet are analysed across the following categories:

Financial Assets	Long Term		Short Term	
	31.3.2020	31.3.2019	31.3.2020	31.3.2019
	£000	£000	£000	£000
<i>At amortised cost:</i>				
- Principal	0	0	0	3,507
- Accrued interest	0	0	0	0
- Loss allowance	0	0	0	0
<b>Total Investments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,507</b>
<i>At amortised cost:</i>				
- Principal	0	0	15,495	14,019
- Accrued interest	0	0	19	23
- Loss allowance	0	0	0	0
<b>Total Cash and Cash Equivalents</b>	<b>0</b>	<b>0</b>	<b>15,514</b>	<b>14,042</b>
<i>At amortised cost:</i>				
- Trade receivables	0	0	13,478	12,732
- Loss allowance	0	0	-7	-2
<b>Included in Debtors</b>	<b>0</b>	<b>0</b>	<b>13,471</b>	<b>12,730</b>
<b>Total Financial Assets</b>	<b>0</b>	<b>0</b>	<b>28,985</b>	<b>30,279</b>

### Offsetting Financial Assets and Liabilities

Financial assets and liabilities are set off against each other where the Police and Crime Commissioner has a legally enforceable right to set off and it intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

The table below shows those instruments that have been offset on the balance sheet.

	31.3.2020			31.3.2019		
	Gross assets	(Liabilities) assets set	Net position on	Gross assets	(Liabilities) assets set	Net position on
	(liabilities)	off	balance sheet	(liabilities)	off	balance sheet
	£000	£000	£000	£000	£000	£000
Trade receivables	13,471	0	13,471	12,730	0	12,730
Bank accounts in credit	15,536	-22	15,514	17,578	-29	17,549
<b>Total financial assets</b>	<b>29,007</b>	<b>-22</b>	<b>28,985</b>	<b>30,308</b>	<b>-29</b>	<b>30,279</b>
Trade payables	-14,433	0	-14,433	-14,467	0	-14,467
Bank overdrafts	-14,935	22	-14,913	-16,711	29	-16,682
PFI arrangements	-9,913	0	-9,913	-10,661	0	-10,661
<b>Total financial liabilities</b>	<b>-39,281</b>	<b>22</b>	<b>-39,259</b>	<b>-41,839</b>	<b>29</b>	<b>-41,810</b>

### (c) Financial Instruments - Gains and Losses

The gains and losses recognised in the Comprehensive Income and Expenditure Statement in relation to financial instruments consist of the following:

	Financial Liabilities	Financial Assets		
	Amortised Cost £000	Amortised Cost £000	2019-2020 Total £000	2018-2019 Total £000
Interest expense	1,050	0	1,050	1,083
Impairment losses	5	0	5	0
Losses from changes in fair value	46,193	0	46,193	43,480
Fees paid	0	0	0	0
<b>Interest payable and similar charges</b>	<b>47,248</b>	<b>0</b>	<b>47,248</b>	<b>44,563</b>
Interest income	0	-129	-129	-115
<b>Interest and investment income</b>	<b>0</b>	<b>-129</b>	<b>-129</b>	<b>-115</b>
<b>Net impact on surplus/deficit on provision of services</b>	<b>47,248</b>	<b>-129</b>	<b>47,119</b>	<b>44,448</b>

### (d) Financial Instruments - Fair Values

Financial instruments classified at amortised cost are carried in the Balance Sheet at amortised cost. Their fair values have been estimated by calculating the net present value of the remaining contractual cash flows at 31<sup>st</sup> March 2020, using the following methods and assumptions:

- Loans borrowed by the Police and Crime Commissioner have been valued by discounting the contractual cash flows over the whole life of the instrument at the appropriate market rate for local authority loans.
- The fair values of other long-term loans and investments have been discounted at the market rates for similar instruments with similar remaining terms to maturity on 31<sup>st</sup> March.
- The fair values of PFI scheme liabilities have been calculated by discounting the contractual cash flows (excluding service and interest charge elements) at the appropriate AA-rated corporate bond yield.
- No early repayment or impairment is recognised for any financial instrument.
- The fair value of short-term instruments, including trade payables and receivables, is assumed to approximate to the carrying amount given the low and stable interest rate environment.

Fair values are shown in the table below, split by their level in the fair value hierarchy:

- Level 1 – fair value is only derived from quoted prices in active markets for identical assets or liabilities, e.g. bond prices
- Level 2 – fair value is calculated from inputs other than quoted prices that are observable for the asset or liability, e.g. interest rates or yields for similar instruments
- Level 3 – fair value is determined using unobservable inputs, e.g. non-market data such as cash flow forecasts or estimated creditworthiness

	Fair Value Level	Balance Sheet 31.3.2020 £000	Fair Value 31.3.2020 £000	Balance Sheet 31.3.2019 £000	Fair Value 31.3.2019 £000
<b>Financial liabilities held at amortised cost:</b>					
Long-term loans from PWLB	2	9,875	9,523	657	668
Lease payables and PFI liabilities	2	9,913	8,729	10,661	9,676
<b>Total</b>		<b>19,788</b>	<b>18,252</b>	<b>11,318</b>	<b>10,344</b>
Liabilities for which fair value is not disclosed *		19,471		30,492	
<b>Total Financial Liabilities</b>		<b>39,259</b>		<b>41,810</b>	
<i>Recorded on balance sheet as:</i>					
Short-term creditors		14,433		14,467	
Short-term borrowing		5,658		16,025	
Other short-term liabilities		810		0	
Long-term borrowing		9,255		657	
Other long-term liabilities		9,103		10,661	
<b>Total Financial Liabilities</b>		<b>39,259</b>		<b>41,810</b>	

\* The fair value of short-term financial liabilities held at amortised cost, including trade payables, is assumed to approximate to the carrying amount.

The fair value of financial liabilities held at amortised cost is lower than their balance sheet carrying amount because the inherent interest rate within the PFI unitary charge is higher than the current market rates available as at the Balance Sheet date.

	Fair Value Level	Balance Sheet 31.3.2020 £000	Fair Value 31.3.2020 £000	Balance Sheet 31.3.2019 £000	Fair Value 31.3.2019 £000
<b>Financial assets held at amortised cost:</b>					
Corporate Bond	1	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Assets for which fair value is not disclosed *		28,985		30,279	
<b>Total Financial Assets</b>		<b>28,985</b>		<b>30,279</b>	
<i>Recorded on balance sheet as:</i>					
Short-term debtors		13,471		12,730	
Short-term investments		0		3,507	
Cash and cash equivalents		15,514		14,042	
<b>Total Financial Assets</b>		<b>28,985</b>		<b>30,279</b>	

\* The fair value of short-term financial assets held at amortised cost, including trade receivables, is assumed to approximate to the carrying amount.

## e) Financial Instruments - Risks

The Police and Crime Commissioner complies with CIPFA's Code of Practice on Treasury Management and Prudential Code for Capital Finance in Local Authorities, both revised in December 2017.

In line with the Treasury Management Code, the Police and Crime Commissioner approves a Treasury Management Strategy before the commencement of each financial year. The Strategy sets out the parameters for the management of risks associated with financial instruments. The Police and Crime Commissioner also approves Treasury Management Practices specifying the practical arrangements to be followed to manage these risks. The Treasury Management Strategy includes an Investment Strategy in compliance with the Welsh Government's Guidance on Local Government Investments. This Guidance emphasises that priority is to be given to security and liquidity, rather than yield.

The main risks covered are:

- *Credit Risk*: The possibility that the counterparty to a financial asset will fail to meet its contractual obligations, causing a loss to the Police and Crime Commissioner.
- *Liquidity Risk*: The possibility that the Police and Crime Commissioner might not have the cash available to make contracted payments on time.
- *Market Risk*: The possibility that an unplanned financial loss will materialise because of changes in market variables such as interest rates or equity prices.

### Credit Risk: Treasury Investments

The Police and Crime Commissioner manages credit risk by ensuring that treasury investments are placed only with organisations of high credit quality as set out in the Treasury Management Strategy. These include commercial entities with a minimum long-term credit rating of A-, the UK government, other local authorities, and organisations without credit ratings upon which the Police and Crime Commissioner has received independent investment advice.

A limit of £10m of the total portfolio can be invested with the HSBC as the Police and Crime Commissioner's contracted bankers, and £4m limit is placed on the amount of money that can be invested with other single counterparties (other than the UK government). No more than £5m in total can be invested for a period longer than one year.

The table below summarises the credit risk exposures of the Police and Crime Commissioner's treasury investment portfolio by credit rating and remaining time to maturity:

Credit Rating *	31.3.2020		31.3.2019	
	Long-term	Short-term	Long-term	Short-term
	£000	£000	£000	£000
AAA	0	0	0	3,507
AA+	0	0	0	0
AA	0	0	0	0
AA-	0	7,000	0	10,000
A+	0	10	0	4,000
A	0	0	0	0
A-	0	0	0	0
<b>Total Investments</b>	<b>0</b>	<b>7,010</b>	<b>0</b>	<b>17,507</b>

\* as per Standard & Poor's published long-term rating @ 31-3-2020

In addition to the above £8.467m was held in the current account to ensure sufficient liquidity during the COVID 19 lockdown period. The current account is held with HSBC who are rated AA-.

## Credit Risk: Trade Receivables

The following analysis summarises the Police and Crime Commissioner's trade receivables, by due date. Only those receivables meeting the definition of a financial asset are included.

	31.3.2020		31.3.2019	
	Trade receivables	Lease receivables	Trade receivables	Lease receivables
	£000	£000	£000	£000
Neither past due nor impaired	4,835	0	4,255	0
Past due < 3 months	82	0	88	0
Past due > 3 months	76	0	66	0
Individually impaired	7	0	2	0
<b>Total Receivables</b>	<b>5,000</b>	<b>0</b>	<b>4,411</b>	<b>0</b>

Loss allowances on trade receivables have been calculated by reference to the Police and Crime Commissioner's historic experience of default. Receivables are determined to be credit-impaired where they are 90 or more days past due. Loss allowances are eventually written off to the Surplus or Deficit on the Provision of Services.

## Liquidity Risk

The Police and Crime Commissioner has ready access to borrowing at favourable rates from the Public Works Loan Board and other local authorities, and at higher rates from banks and building societies. There is no perceived risk that the Police and Crime Commissioner will be unable to raise finance to meet its commitments. There is however the risk of the need to refinance a significant proportion of borrowing at a time of unfavourably high interest rates.

The maturity analysis of financial instruments is as follows:

Time to maturity (years)	31.3.2020			31.3.2019		
	Liabilities	Assets	Net	Liabilities	Assets	Net
	£000	£000	£000	£000	£000	£000
Not over 1	-20,781	28,985	8,204	-31,897	30,279	-1,618
Over 1 but not over 2	-1,377	0	-1,377	-810	0	-810
Over 2 but not over 5	-4,600	0	-4,600	-2,859	0	-2,859
Over 5 but not over 10	-7,626	0	-7,626	-6,244	0	-6,244
Over 10 but not over 20	-4,875	0	-4,875	0	0	0
<b>Total</b>	<b>-39,259</b>	<b>28,985</b>	<b>-10,274</b>	<b>-41,810</b>	<b>30,279</b>	<b>-11,531</b>

## Market Risks: Interest Rate Risk

The Police and Crime Commissioner is exposed to risk in terms of its exposure to interest rate movements on borrowings and investments. Movements in interest rates have a complex impact on the Police and Crime Commissioner. For instance, a rise in interest rates would have the following effects:

- borrowings at variable rates – the interest expense will rise
- borrowings at fixed rates – the fair value of the liabilities will fall
- investments at variable rates – the interest income will rise
- investments at fixed rates – the fair value of the assets will fall.

Investments measured at amortised cost and loans borrowed are not carried at fair value, so changes in their fair value will have no impact on the Comprehensive Income and Expenditure Statement. However, changes in interest payable and receivable on variable rate borrowings and investments will be posted to the Surplus or Deficit on the Provision of Services. Movements in the fair value of fixed rate investments measured at fair value will be reflected in Other Comprehensive Income or the Surplus or Deficit on the Provision of Services as appropriate.

The Treasury Management Strategy aims to mitigate these risks by setting upper limits on its net exposures to fixed and variable interest rates. At 31 March 2020, 100% (2019: 100%) of net principal borrowed (i.e. borrowing net of investments) was exposed to fixed rates and 0% (2019: 0%) to variable rates.

#### **Market Risks: Price Risk**

The Police and Crime Commissioner does not invest in equity shares and therefore is not subject to any price risk (i.e. the risk that the Police and Crime Commissioner will suffer a loss as a result of adverse movements in the price of the financial instrument).

#### **Market Risks: Foreign Exchange Risk**

The Police and Crime Commissioner has no financial assets or liabilities denominated in foreign currency therefore has no exposure to loss arising as a result of adverse movements in exchange rates.

### **37. Partnership Schemes**

The Police and Crime Commissioner is involved in partnership work with DangerPoint Ltd and Police and Community Trust (PACT). Details of PACT and DangerPoint accounts are available upon request.

### **38. Funds**

The Police and Crime Commissioner administers the following funds for the purposes stated -

	<b>31.3.2020 £000</b>	<b>31.3.2019 £000</b>
Police Property Act Fund (Proceeds from confiscated property for distribution to charities)	1	18
Misuse of Drugs Fund (Seized monies from Drugs enquiries used to finance expenditure in combating drugs)	133	130
	<b>134</b>	<b>148</b>

### **39. Jointly Controlled Operations/Collaboration**

The Police and Crime Commissioner is party to a number of collaborations (both regional and national). In all instances the Group accounts reflect our share of income, expenditure and cash flows arising from the structure of the arrangement. As the Police and Crime Commissioner received all income and funding, any income receivable from the structure of the arrangement will be credited in the Comprehensive Income and Expenditure Statement of the Police and Crime Commissioner. As the Comprehensive Income and Expenditure Statement of the Chief Constable contains the expenditure arising from these collaborations, the Police and Crime Commissioner credits the Chief Constable with an equivalent amount through the intra group funding.

CIPFA guidance on accounting for collaboration has been considered in determining the nature of the relationships and, as most arrangements have joint control through a strategic management board, it is considered that most are correctly classified as joint operations. Some arrangements are of a collaborative nature but are classified as third party payments. Others involve officers from individual forces carrying out duties on a regional basis but funded by a lead force from grants made by the Home Office, other agencies or are self-funded from fees and charges.



The following groups the arrangements into:

- Collaboration – Joint Operations
- Collaboration – Third Party payments
- Collaboration – Grant/self-funded

### Collaboration – Joint Operations

The North West Regional Organised Crime Unit (NWROCU) was established in April 2009 bringing together the six regional police forces in collaboration to tackle serious and organised crime across the North West. It encompasses the work of a number of teams with Merseyside as the lead force. In 2019-2020 the responsibility for the Protected Persons Service function transferred over to the National Crime Agency. The amount reflected in North Wales Police accounts in 2019-2020 is £832k (£845k in 2018-2019) with the breakdown by function as follows:

2018-2019 Net Expenditure £'000	Functions	2019-2020		
		Expenditure £'000	Income £'000	Net Expenditure £'000
220	Regional Crime Unit	236	0	236
36	Prisoner Intelligence	71	-29	42
8	Regional Intelligence Unit	25	-14	11
172	Technical Surveillance Unit	189	-13	176
89	Protected Persons Service	-1	0	-1
162	Confidential Unit	178	-10	168
0	Regional Asset Recovery Team	52	-52	0
6	Operational Security Officer	13	-7	6
0	Cyber Crime	21	-21	0
0	GAIN	3	-3	0
107	Undercover Forensics	256	-144	112
0	ACE	12	-12	0
0	ECURFT	14	-14	0
0	Prevent	10	-10	0
0	Disruption	12	-12	0
44	Business Support	82	0	82
1	Other Titan Grants	46	-46	0
<b>845</b>	<b>Total</b>	<b>1,219</b>	<b>-387</b>	<b>832</b>

The following joint operations have Cheshire as lead force:

2018-2019 Net Expenditure £'000	Functions	2019-2020		
		Expenditure £'000	Income £'000	Net Expenditure £'000
73	Joint Underwater Search Unit	102	-29	73
46	Regional Firearms	66	-10	56
2,834	Armed Policing Alliance	3,182	-114	3,068
579	Dogs Alliance	661	-1	660
0	Armed Policing Alliance MET Training Contract	225	-225	0
10	ANPR	10	0	10
<b>3,542</b>	<b>Total</b>	<b>4,246</b>	<b>-379</b>	<b>3,867</b>

The following operations are collaboration with other forces in Wales. The notional share of the expenditure and income has been reflected in the Comprehensive Income and Expenditure Statement allocated by population percentage across Wales.

SHARE OF SERVICE COLLABORATION 2019-2020		Counter Terrorism Intelligence Unit	Counter Terrorism Specialist Advisors
Gross Expenditure	Population %	£000	£000
South Wales	42.41%	5,032	237
Dyfed-Powys	16.50%	1,959	92
Gwent	18.84%	2,235	105
North Wales	22.25%	2,640	125
<b>Total:</b>	<b>100.00%</b>	<b>11,866</b>	<b>559</b>
Total Income & Grants	Population %	£000	£000
South Wales	42.41%	-5,032	-237
Dyfed-Powys	16.50%	-1,959	-92
Gwent	18.84%	-2,235	-105
North Wales	22.25%	-2,640	-125
<b>Total:</b>	<b>100.00%</b>	<b>-11,866</b>	<b>-559</b>

SHARE OF SERVICE COLLABORATION 2018-2019		Counter Terrorism Intelligence Unit	Counter Terrorism Specialist Advisors
Gross Expenditure	Population %	£000	£000
South Wales	42.38%	3,893	201
Dyfed-Powys	16.54%	1,519	78
Gwent	18.80%	1,727	89
North Wales	22.28%	2,046	106
<b>Total:</b>	<b>100.00%</b>	<b>9,185</b>	<b>474</b>
Total Income & Grants	Population %	£000	£000
South Wales	42.38%	-3,893	-201
Dyfed-Powys	16.54%	-1,519	-78
Gwent	18.80%	-1,727	-89
North Wales	22.28%	-2,046	-106
<b>Total:</b>	<b>100.00%</b>	<b>-9,185</b>	<b>-474</b>

In 2017-2018 an All Wales Collaboration Team was established to coordinate existing activities and identify new opportunities for collaboration across the four Forces in Wales. Traditionally the team was led by a Deputy Chief Constable and funded based on agreed contributions from each Force in Wales. During 2019-2020 it was agreed that the team would be led by an Assistant Chief Constable with the costs of this lead role fully met by the home force. The total costs of the team in 2019-2020 were £282k (2018-2019 – £396k) and Police and Crime Commissioner for North Wales' contribution to these costs was £59k in 2019-2020 (2018-2019 – £88k). In December 2019 an Assistant Chief Constable from North Wales Police became the lead for the All Wales Collaboration Team with the costs of £41k incurred in 2019-2020 fully met by the Police and Crime Commissioner for North Wales.

Debtors and creditors in respect of the above arrangements have remained in the balance sheets of the lead forces by mutual agreement on the basis of materiality.

**Collaboration – Third Party Payments**

The only significant arrangement of this kind is the payment made towards the National Police Air Service (NPAS) which was £0.457 million in 2019-2020 (£0.505 million in 2018-2019).

**Collaboration – Grant/Self-funding**

In a small number of collaboration arrangements North Wales provided seconded officers to support the arrangements and was reimbursed by other forces or agencies who received grant funding from the Home Office or Welsh Government to cover expenditure costs.

### Police Pension Fund Account

As from 2006-2007 Police Officer Pensions are paid separately from the main revenue account. Employer and Employee contributions and other Pensions income are paid into the Police Pension Fund account and all the Police Pensions expenditure is paid out of the account. The Police Pension Scheme is an unfunded scheme and as such has no investment assets. Each individual Police and Crime Commissioner is required by legislation to operate a Pension Fund and the amounts to be paid into and out of the Pension Fund are specified by regulation. The Police Pension Fund Regulations 2007 provide that any deficit on the account is transferred to the Police and Crime Commissioner accounts to balance the fund to nil. This deficit is reimbursed by the Home Office and is accounted for within the Police and Crime Commissioner accounts. Similarly, any surplus arising from the expenditure being less than the income is required to be repaid to the Home Office by the Police and Crime Commissioner. Employees' and employers' contribution levels are based on percentages of pensionable pay set nationally by the Home Office and subject to triennial revaluation by the Government Actuary's Department. Long term pension obligations are detailed within note 34 Retirement Benefits.

The Pension account is designed to discharge liabilities to pay pensions as they fall due and takes no account of pensions and other liabilities after the period end. All fund transactions are treated in accordance with the Police and Crime Commissioner's Accounting Policies as set out on pages 64 to 78. Administration of the Pension Fund is carried out through a third party contract agreement.

2018-2019 £000	Fund Account	2019-2020 £000
	<b>Contributions receivable</b>	
	From Employer:-	
12,616	- Normal	16,512
0	- Early retirements	0
1,111	- Capital Charge for Ill Health Retirement	156
7,018	Members Contributions	7,157
336	Transfer Values received	878
<b>21,081</b>	<b>Total Income</b>	<b>24,703</b>
	<b>Benefits Payable</b>	
35,837	Pensions	37,896
11,605	Commuted and lump sum retirement benefits	6,899
0	Lump Sum Death Benefits	237
	<b>Payments to and on account of leavers</b>	
10	Transfer out to other schemes	0
33	Refund of Contributions	42
<b>47,485</b>	<b>Total amounts Payable</b>	<b>45,074</b>
	Net Amount Payable for the year before transfer from the Police Fund	
26,404		20,371
-26,404	Additional Contribution from the Police Fund (by grant) <sup>1</sup>	-20,371
<b>0</b>	<b>Net amount payable/receivable for the year</b>	<b>0</b>
	<b>Net Asset Statement:</b>	
60	Contributions due from employer	60
21	Unpaid pension benefits	21
-81	Other current assets and liabilities (other than liabilities to pay pensions and other benefits in the future)	-81
<b>0</b>	<b>Total Liabilities</b>	<b>0</b>

<sup>1</sup>2018-2019: the Home Office additional contribution is based on 21.3% employers contribution as per the actuarial Valuation. The above accounts are based on 24.2% employer's contribution as per the pension regulations  
2019-2020: The Home Office contribution and the accounts are as per the actuarial valuation of 31.0%

## **Group Statement of Accounting Policies**

### **1. General**

The Group Statement of Accounts summarises the Police and Crime Commissioner's transactions for the 2019-2020 financial year and the position at the year-end of 31 March 2020. The Police and Crime Commissioner is required to prepare an annual Statement of Accounts by the Accounts and Audit (Wales) Regulations 2014. The Regulations require the accounts to be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2019-2020, supported by International Financial Reporting Standards (IFRS) and statutory guidance issued under section 12 of the Local Government Act 2003. The code specifies the principles and practices of accounting required to prepare a Group Statement of Accounts which presents a 'true and fair' view of the financial position, financial performance and cash flows of the Police and Crime Commissioner, including group financial statements.

The accounting convention adopted is historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

### **2. Accruals of Income and Expenditure**

Activity is accounted for in the year it occurs, not simply when cash payments are made and received. In particular:

- Revenue from sale of goods is recognised when the Police and Crime Commissioner transfers the significant risks and rewards of ownership to the purchaser and it is probable that economic benefits or service potential associated with the transaction will flow to the Police and Crime Commissioner.
- Revenue from the provision of services to the Police and Crime Commissioner is recognised when the Police and Crime Commissioner can measure reliably the percentage of completion of the transaction, and it is probable that economic benefits or service potential associated with the transaction will flow to the Police and Crime Commissioner.
- Supplies are recorded as expenditure when they are consumed. Where there is a gap between the date that supplies are received and their consumption, they are carried as inventories on the Balance Sheet.
- Expenses in relation to services rendered (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.
- Interest receivable on investments and payable on borrowings is accounted for respectively as income and expenditure on the basis of the effective interest rate for the relevant financial instrument, rather than the cash flows fixed or determined by the contract.
- Where revenue and expenditure have been recognised but cash has not been received or paid a debtor or creditor for the relevant amount is recorded in the Balance Sheet. A de minimus level of £3k is set for these transactions. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

### **3. Cash and Cash Equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that can mature immediately from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Police and Crime Commissioner's cash management.

#### 4. **Exceptional items**

When items of income and expense are material, their nature and amount is disclosed separately, either on the face of the Comprehensive Income and Expenditure Statement or in the notes to the accounts, depending on how significant the items are to understanding the Police and Crime Commissioner's financial performance.

#### 5. **Prior Period Adjustments, Changes in Accounting Policies, Estimates and Errors**

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in the accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change and do not give rise to a prior period adjustment.

Changes in accounting policies are made only when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Police and Crime Commissioner's financial position or financial performance. Where a change is made, unless stated otherwise it is applied retrospectively by adjusting opening balances and the comparative amounts for the prior period as if the new policy had always been applied.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

#### 6. **Charges to Revenue for Non-Current Assets**

The Police and Crime Commissioner does not charge depreciation, revaluation and impairment or amortisation separately to services, support services or trading accounts.

The Police and Crime Commissioner is not required to raise council tax to fund depreciation, revaluation and impairment losses or amortisations. However, he is required to make an annual contribution from revenue towards the reduction in his overall borrowing requirement equal to an amount calculated on a prudent basis determined by the Police and Crime Commissioner in accordance with statutory guidance.

Depreciation, revaluation and impairment losses and amortisations are therefore replaced by the contribution in the General Fund Balance (Revenue Provision), and by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

#### 7. **Employee Benefits**

##### **Benefits Payable During Employment**

Short-term employee benefits are those due to be settled within 12 months of the year-end. They include such benefits as wages and salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits (e.g. cars) for current employees and are recognised as an expense for services in the year in which employees render service to the Police and Crime Commissioner. An accrual is made for the cost of leave arising from holiday entitlements or time off in lieu earned by employees but not taken before the year-end which employees can carry forward into the next financial year. The accrual is made at the wage and salary rates applicable in the following accounting year, being in the period in which the employee takes the benefit. The accrual is charged to the Surplus or Deficit on the Provision of Services, but then reversed through the Movement in Reserves Statement so that holiday benefits are charged to revenue in the financial year in which the holiday absence occurs.

## Termination Benefits

Termination benefits are amounts payable as a result of a decision by the Police and Crime Commissioner to terminate an employee's employment before the normal retirement date or an employee's decision to accept voluntary redundancy, and are charged on an accruals basis to the Non Distributed Costs line in the Comprehensive Income and Expenditure Statement at the earlier of: when the Police and Crime Commissioner can no longer withdraw the offer of those benefits; or when the Police and Crime Commissioner recognises costs for a restructuring.

Where termination benefits involve the enhancement of pensions, statutory provisions require the General Fund balance to be charged with the amount payable by the Police and Crime Commissioner to the pension fund or pensioner in the year, not the amount calculated in accordance to the relevant accounting standards. In the Movement of Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with the debits for the cash paid to the pension fund and pensioners together with any such amounts payable but unpaid at the year-end.

## Post Employment Benefits

The Police and Crime Commissioner participates in two different pension schemes. Both schemes provide members with defined benefits related to pay and services.

### *Staff employed in the Office of the Police and Crime Commissioner and Police Staff*

These employees are eligible to join the Local Government Pension Scheme, which is administered by Gwynedd Council. The triennial actuarial assessment carried out in 2016 stated that the employer's contribution needed to be set at a minimum of 16.3% per annum plus a lump sum of £0.8m to meet the liabilities of the fund. The triennial assessment carried out in 2019 set a minimum rate of 19% from April 2020 with no lump sum.

### *Police Officers*

Until 2005-2006 the cost of the police pensions scheme, which was an unfunded, defined benefits scheme, was met from the preceding Police Authority's Income and Expenditure Account. In 2006-2007 there was a change in the way that police pensions were accounted for and a central fund was created by the Home Office to meet the cost of pensions and commutation payments. Police and Crime Commissioners pay a percentage of officers' salaries into the fund (currently 31.0%). Injury pensions continue to be the responsibility of the Police and Crime Commissioner and are met from the Police and Crime Commissioner's Income and Expenditure Account.

## The Local Government Pension Scheme

The Local Government Pension Scheme is a defined benefits scheme:

- the liabilities of the Gwynedd Pension Fund attributable to the Police and Crime Commissioner are included in the Balance Sheet on an actuarial basis using the projected unit method, i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates etc., and estimates of projected earnings for current employees.
- the liabilities are discounted to their value at current prices, using a discount rate based on an indicative rate of return on Government bonds adjusted for additional yield from high quality corporate bonds (iBoxx Sterling Corporates AA).
- the assets of the Gwynedd Pension Fund attributable to the Police and Crime Commissioner are included in the Balance Sheet at their fair value:
  - Quoted securities at current bid price
  - Unquoted securities at professional estimate
  - Unitised securities at current bid price
  - Property at market value.

- the change in the net pensions liability is analysed into the following components:

Service cost comprising:

- (i) Current Service Cost – the increase in the present value of the defined benefit obligation resulting from employee service in the current period which is allocated to the Comprehensive Income and Expenditure Statement.
- (ii) Past Service Cost – the increase in liabilities as a result of a scheme amendment or curtailment whose effect relates to years of service earned in earlier years and which are debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as part of Non Distributed Costs.
- (iii) Net interest on the net defined benefit liability (asset) – the net interest expense for the Police and Crime Commissioner from the change during the period in the net defined liability (asset) that arises from the passage of time and is charged to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. This is calculated by applying the discount rate used to measure the defined benefit liability obligation at the beginning of the period to the net defined benefit liability (asset) at the end of the period by taking into account any changes in the net defined benefit liability (asset) during the period as a result of contribution and benefit payments.

Remeasurements comprising:

- (i) The return on plan assets – excluding amounts included in the net interest on the net defined benefit liability (asset) and is charged the Pensions Reserve as Other Comprehensive Income and Expenditure.
- (ii) Actuarial gains or losses – changes in the net pensions' liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions which are charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.

Contributions paid to the Gwynedd Pension Fund – cash paid as employers' contributions to the pension fund in settlement of liabilities; this is not accounted for as an expense.

In relation to retirement benefits, statutory provisions require that the General Fund balance be charged with the amounts payable by the Police and Crime Commissioner to the pension fund or directly to pensioners in the year, not the amount calculated in accordance with the relevant accounting standards. In the Movement in Reserves Statement, this means there are transfers to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with the debits for cash paid to the pension fund and pensioners and together with any other amounts payable but unpaid at the year-end. The negative balance that arises on the Pensions Reserve thereby measures the beneficial impact to the General Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

### **Discretionary Benefits**

The Police and Crime Commissioner has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pensions Scheme and in accordance with the Police and Crime Commissioner's early retirement process.



## 8. Events after the Reporting Period

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Statement of Accounts is authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the end of the reporting period, which require the Statement of Accounts to be adjusted to reflect such events.
- those that are indicative of conditions that arose after the reporting period, which do not require the Statement of Accounts to be adjusted to reflect such events, but where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.

Events taking place after the date of authorisation for issue are not reflected in the Statement of Accounts.

## 9. Financial Instruments

### Financial Liabilities

Financial Liabilities are recognised on the Balance Sheet when the Police and Crime Commissioner becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value and are subsequently carried at their amortised cost. Annual charges to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest payable are based on the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. The effective interest rate is the rate that exactly discounts the estimated future cash payments over the life of the instrument to the amount at which it was originally recognised.

The amount presented in the balance sheet with respect to long and short term borrowing is the outstanding principal repayable (plus accrued interest); and interest charged to the Comprehensive Income and Expenditure Statement is the amount payable in the year according to the loan agreement.

Gains and losses on the repurchase or early settlement of borrowing are credited and debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement in the year of repurchase/settlement. However, where repurchase has taken place as part of a restructuring of the loan portfolio that involves the modification or exchange of existing instruments, the premium or discount is respectively deducted from or added to the amortised cost of the new or modified loan and the write-down to the Comprehensive Income and Expenditure Statement is spread over the life of the loan by an adjustment to the effective interest rate.

Where premiums or discounts have been charged to the Comprehensive Income and Expenditure Statement, regulations allow the impact on the General Fund Balance to be spread over future years. The Police and Crime Commissioner's policy is to spread the gain or loss over the term that was remaining on the loan against which the premium was payable or discount receivable when it was repaid. The reconciliation of amounts charged to the Comprehensive Income and Expenditure Statement to the net charge required against the General Fund Balance is managed by the transfer to or from the Financial Instruments Adjustment Account in the Movement in Reserves Statement.

### Financial Assets

Financial assets are classified into two types:

- loans and receivables which are assets that have a fixed or determinable repayments but are not quoted in an active market
- available-for-sale assets which are assets that have a quoted market price and/or do not have fixed or determinable payments

## Loans and Receivables

Loans and receivables are recognised on the Balance Sheet when the Police and Crime Commissioner becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are subsequently measured at their amortised cost. Annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument. For most of the loans that the Police and Crime Commissioner has made, this means that the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest) and interest credited to the Comprehensive Income and Expenditure Statement is the amount receivable for the year in the loan agreement.

Where assets are identified as impaired because the likelihood arising from a past event that payments due under a contract will not be made, the asset is written down and a charge made to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The impairment loss is measured as the difference between the carrying amount and the present value of the revised future cash flows discounted at the asset's original effective interest rate.

Any gains or losses that arise in the derecognition of an asset are credited or debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

## Available-for-sale Assets

Available-for-sale assets are recognised on the Balance Sheet when the Police and Crime Commissioner becomes a party to the contractual provisions of a financial instrument and are initially measured and carried at fair value. Where the asset has fixed or determinable payments, annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest receivable are based on the amortised cost of the asset multiplied by the effective rate of interest for the instrument. Where there are no fixed or determinable payments, income (e.g. dividends) is credited to the Comprehensive Income and Expenditure Statement when it becomes receivable by the Police and Crime Commissioner.

Assets are maintained in the Balance Sheet at fair value. Values are based on the following techniques:

- instruments with quoted market prices – the market price
- other instruments with fixed and determinable payments – discounted cash flow analysis
- equity shares with no quoted market prices – independent appraisal of company valuations.

The inputs to the measurement techniques are categorised in accordance with the following three levels:

- Level 1 inputs – quoted prices (unadjusted) in active markets for identical assets that the Police and Crime Commissioner can access at the measurement date.
- Level 2 inputs – inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly.
- Level 3 inputs – unobservable inputs for the asset.

Changes in fair value are balanced by an entry in the Available-for-Sale Reserve and the gain/loss is recognised in the Surplus or Deficit on Revaluation of Available-for-Sale Financial Assets. The exception is where impairment losses have been incurred – these are debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement, along with any net gain or loss for the asset accumulated in the Available-for-Sale Reserve.

Where assets are identified as impaired because of a likelihood arising from a past event that payments due under the contract will not be made (fixed or determinable payments) or fair value falls below cost, the asset is written down and a charge made to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. If the asset has fixed or determinable payments, the impairment loss is measured as the difference between the carrying amount and the present value of the revised future cash flows discounted at the asset's original effective interest rate. Otherwise, the impairment loss is measured as any shortfall of fair value against the acquisition cost of the instrument (net of any principal repayment and amortisation). Financial assets held at amortised cost are shown net of a loss allowance (where material) reflecting the statistical likelihood that the borrower or debtor will be unable to meet their contractual commitments to the Police and Crime Commissioner.

Any gains and losses that arise on the derecognition of the asset are credited or debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement, along with any accumulated gains or losses previously recognised in the Available-for-Sale Reserve. Where fair value cannot be measured reliably, the instrument is carried at cost (less any impairment losses).

#### 10. **Government Grants and Contributions**

Whether paid on account, by instalments or in arrears, government grant and third party contributions and donations are recognised as due by the Police and Crime Commissioner when there is reasonable assurance that:

- the Police and Crime Commissioner will comply with the conditions attached to the payments, and
- the grants or contributions will be received.

Amounts recognised as due to the Police and Crime Commissioner are not credited to the Comprehensive Income and Expenditure Statement until conditions attached to the grant or contribution have been satisfied. Conditions are stipulations that specify that future economic benefits or service potential embodied in the asset acquired using the grant or contribution are required to be consumed by the recipient as specified, or future economic benefits or service potential must be returned to the transferor.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the relevant service (attributable revenue grants and contributions) or Taxation and Non-Specific Grant Income (non ring-fenced revenue grants and all capital grants) in the Comprehensive Income and Expenditure Statement.

Where capital grants are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure, it is transferred to the Capital Grants Unapplied Reserve. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied Reserve are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

#### 11. **Interest in other entities**

The Police and Crime Commissioner has material interests in other entities that have the nature of a subsidiary, associate and jointly controlled entities and is required to prepare group accounts. In the Police and Crime Commissioner's single entity accounts interests in other entities are recorded in accordance with proper accounting practice. In respect of the North Wales Police and the Police and Crime Commissioner's group accounts, the Chief Constable of North Wales is deemed to be a 100% wholly owned subsidiary of the Police and Crime Commissioner.

## 12. Inventories and Long term Contracts

Inventories are included in the Balance Sheet at the lower of cost and net realisable value. The cost of inventories is assigned using the first in first out (FIFO) costing formula. Long term contracts are accounted for on the basis of charging the Surplus or Deficit on the Provision of Services with the value of works or services received under the contract during the financial year.

## 13. Jointly Controlled Operations and Jointly Controlled Assets

Jointly controlled operations are activities undertaken by the Police and Crime Commissioner in conjunction with other venturers that involve the use of the assets and resources of the venturers rather than the establishment of a separate entity. The Police and Crime Commissioner recognises on the Balance Sheet the assets that the Commissioner controls including his share of any assets held jointly and the liabilities that the Commissioner incurs including his share of any liabilities incurred jointly and debits and credits the Comprehensive Income and Expenditure Statement with the expenditure and any share of expenditure incurred jointly and the share of income that is earned from the activity of the operation.

Jointly controlled assets are items of property, plant or equipment that are jointly controlled by the Police and Crime Commissioner and other venturers, with the assets being used to obtain benefits for the venturers. The joint venture does not involve the establishment of a separate entity. The Police and Crime Commissioner accounts for only his share of the jointly controlled assets, the liabilities and expenses that he incurs on his own behalf or jointly with others in respect of his interest in the joint venture and income that is earned from the venture. Details of any jointly controlled operations can be seen in Note 38 to the Accounts.

## 14. Leases

Finance leases transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases.

Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification.

Arrangements that do not have the legal status of a lease but convey the right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement is dependent on the use of specific assets.

### **The Police and Crime Commissioner as a Lessee**

#### Finance Leases

Property, plant and equipment held under finance leases are recognised on the Balance Sheet at the commencement of the lease at its fair value measured at the lease's inception (or the present value of the minimum lease payments, if lower). The asset recognised is matched by the liability for the obligation to pay the lessor. Initial direct costs to the Police and Crime Commissioner are added to the carrying amount of the asset. Premiums paid on entry into the lease are applied to writing down the lease liability. Contingent rents are charged as expenses in the periods in which they are incurred.

Lease payments are apportioned between:

- a charge for the acquisition of the interest in the property, plant or equipment which is applied to write down the lease liability, and
- a finance charge (debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement).

Property, plant and equipment recognised under finance leases are accounted for using the policies applied generally to such assets, subject to depreciation being charged over the lease term if this is shorter than the asset's estimated useful life (where ownership of the asset does not transfer to the Police and Crime Commissioner at the end of the lease period).

The Police and Crime Commissioner is not required to raise council tax to cover depreciation or revaluation and impairment losses arising on leased assets. Instead, a prudent annual contribution is made from revenue funds towards the deemed capital investment in accordance with statutory requirements. Depreciation and revaluation and impairment losses are therefore substituted by a revenue contribution in the General Fund Balance, by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

### Operating Leases

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense for the use of leased property, plant and equipment. Charges are made on a straight-line basis over the life of the lease even if this does not match the pattern of payments (e.g. there is a rent free period at the commencement of the lease).

### **The Police and Crime Commissioner as a Lessor**

A lessor lets property, plant or equipment under a lease arrangement to others.

### Finance Leases

Where the Police and Crime Commissioner grants a finance lease over a property or an item of plant or equipment, the relevant asset is written out of the balance sheet as a disposal. At the commencement of the lease the carrying amount of the asset in the balance sheet, (whether property, plant or equipment or assets held for sale) is written off to the other operating expenditure line in the comprehensive income and expenditure statement as part of the gain or loss on disposal. A gain representing the Police and Crime Commissioner's net investment in the lease, is credited to the same line in the comprehensive income and expenditure statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal), matched by a lease (long term debtor) asset on the balance sheet.

Lease rentals receivable are apportioned between:

- a charge for the acquisition of the interest in the property – applied to write down the lease debtor (together with any premiums received), and
- finance income (credited to the financing and investment income and expenditure line in the comprehensive income and expenditure statement).

The gain credited to the comprehensive income and expenditure statement on disposal is not permitted by statute to increase the general fund balance and is required to be treated as a capital receipt. Where a premium has been received, this is posted out of the general fund balance to the capital receipts reserve in the Movement in Reserves Statement. Where the amount due in relation to the lease asset is to be settled by the payment of rentals in future financial years, this is posted out of the general fund balance to the deferred capital receipts reserve in the Movement in Reserves Statement.

When the future rentals are received the element for the capital receipt for the disposal of the asset is used to write down the lease debtor. At this point the deferred capital receipts are transferred to the capital receipts reserve. The written off value of disposals is not a charge against council tax, as the cost of non-current assets is fully provided for under separate arrangements under capital financing. Amounts are therefore appropriated to the capital adjustment account from the general fund balance through the Movement in Reserves Statement.

## Operating Leases

Where the Police and Crime Commissioner grants an operating lease over a property or an item of plant or equipment, the asset is retained in the balance sheet. Rental income is credited to the other operating expenditure line in the comprehensive income and expenditure statement. Credits are made on a straight line basis over the life of the lease even if this does not match the pattern of payments (e.g. there is a premium paid at the commencement of the lease). Initial direct costs incurred in negotiating or arranging the lease are added to the carrying amount of the relevant asset and charged as an expense over the lease term on the same basis as rental income.

### 15. **Overheads and Support Services**

The costs of overheads and support services are charged to service segments in accordance with the Police and Crime Commissioner's arrangements for accountability and financial performance

### 16. **Property Plant and Equipment**

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes and are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

#### Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Police and Crime Commissioner and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e. repairs and maintenance) is charged as an expense when it is incurred.

#### Measurement

Assets are initially measured at cost, comprising:

- the purchase price
- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management
- if applicable, the initial estimate of costs of dismantling and removing the item and then restoring the site on which it is located.

The Police and Crime Commissioner does not capitalise borrowing costs incurred whilst the assets are under construction.

The cost of an asset other than by purchase is deemed to be its fair value, unless the acquisition does not have commercial substance (i.e. it will not lead to a variation in the cash flows to the Police and Crime Commissioner). In the latter case, where an asset is acquired via an exchange, the cost of the acquisition is the carrying amount of the asset is given up by the Police and Crime Commissioner.

Donated assets are measured initially at fair value. The difference between fair value and any consideration paid is credited to the Taxation and Non-Specific Grant Income line of the Comprehensive Income and Expenditure Statement, (unless the donation has been made conditionally); until conditions are satisfied the gain is held in the Donated Assets Account. Where gains are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance to the Capital Adjustment Account in the Movement in Reserves Statement.

Assets are then carried in the Balance Sheet using the following measurement basis:

- Infrastructure, community assets and assets under construction - depreciated historical cost
- Dwellings and all other assets – fair value determined as the amount that would be paid for the asset in its existing use (i.e. existing use value or EUV).

Where there is no market based evidence of current value because of the specialist nature of the asset, depreciated replacement cost is used as a substitute for fair value.

Where non-property assets that have short useful lives or low values (or both), depreciated historical cost basis is used as a substitute for current value.

Assets included in the Balance Sheet at current value are revalued sufficiently regularly to ensure their carrying amount is not materially different from their fair value at the year-end, as a minimum every five years. Increases in the valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, gains may be credited to the Comprehensive Income and Expenditure Statement where they arise from the reversal of a loss previously charged.

Where decreases in value are identified, they are accounted for as follows:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against the balance (up to the amount of the accumulated gains)
- where there is no balance in the revaluation reserve or an insufficient balance, the carrying amount of the asset is written down in the Comprehensive Income and Expenditure Statement.

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007 only, the date of its formal implementation. Gains arising before this date have been consolidated into the Capital Adjustment Account.

### Impairment

Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for as follows:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gain)
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

### Depreciation

Depreciation is provided for on all Property, Plant and Equipment assets by the systematic allocation of their depreciable amounts over their useful lives. An exception is made for assets without determinable finite useful life (i.e. freehold land) and assets that are not yet available for use (assets under construction).

Where an asset has major components with significant value, the components are depreciated separately. The Police and Crime Commissioner has applied the following de-minimus limits and components will be recognised separately only where:

- (i) Remaining life of component is between 0 and 10 years and value of component is over £500k
- (ii) Remaining life of component is between 10 and 15 years and value of component is over £750k
- (iii) Remaining life of component is between 15 and 20 years and value of component is over £1000k
- (iv) Remaining life of component is between 20 and 30 years and value of component is over £1250k
- (v) Remaining life of component is between 30 and 40 years and value of component is over £1500k
- (vi) Remaining life of component is between 40 and 50 years and value of component is over £2000k
- (vii) Remaining life of component is between 50 and 60 years and value of component is over £4000k

Asset Type:	Depreciation Policy:
Buildings	Depreciated over the life expectancy as stated by the valuer on a straight line method and revalued at least every 5 years
Computer Equipment	Straight line over 3 to 5 years commencing in the year following purchase.
General Equipment, Furniture and Fittings and Radio Equipment	Straight line over 7-10 years commencing in the year following purchase.
Vehicles	Straight line over 4 years commencing in the year following purchase.
Land	Undeveloped sites are not depreciated.

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

#### Disposals and Non-Current Assets held for Sale

When it becomes probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is reclassified as an Asset Held for Sale. The asset is revalued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to the fair value less costs to sell, the loss is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Gains in fair value are recognised only up to the amount of any previous losses recognised in the Surplus or Deficit on Provision of Services. Depreciation is not charged on Assets Held for Sale.

If assets no longer meet the criteria to be classified as Assets Held for Sale, they are reclassified back to non-current assets and valued at the lower of their carrying amount before they were classified as held for sale (adjusted for depreciation, amortisation or revaluations that would have been recognised had they not been classified as Held for Sale), and their recoverable amount at the date of the decision not to sell.

Details of any properties classified as Assets Held for Sale are disclosed in the Balance Sheet and relevant notes.

Assets that are to be abandoned or scrapped are not classified as Assets Held for Sale.

When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet (whether Property, Plant and Equipment or Assets Held for Sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the same line in the Comprehensive Income and



Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal). Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

Amounts received for a disposal in excess of £10,000 are categorised as capital receipts. The balance of receipts is required to be credited to the Capital Receipts Reserve and then can be used only for new capital investment (or set aside to reduce the Police and Crime Commissioner's underlying need to borrow - the capital financing requirement). Receipts are appropriated to the Reserve from the General Fund Balance in the Movement in Reserves Statement.

The value of disposals written out is not a charge against council tax, as the cost of fixed assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

#### **17. Private Finance Initiative**

The Police and Crime Commissioner has entered into one long term contractual agreement under PFI where the contractor is responsible for design, construction, finance and maintenance of the Custody Suite, Major Incident facility, Scientific Support facility and office space at St. Asaph. As the Police and Crime Commissioner is deemed to control the services that are provided under its PFI scheme and as ownership of the fixed assets will pass to the Police and Crime Commissioner at the end of the contract for no additional charge, the Police and Crime Commissioner carries the fixed assets used under the contracts on the Balance Sheet.

The original recognition of these fixed assets has been balanced by a corresponding liability for the amounts due to the scheme operator.

#### **18. Provisions, Contingent Liabilities and Contingent Assets**

Provisions are made where an event has taken place that gives the Police and Crime Commissioner a legal or constructive obligation that probably requires settlement by transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense in the Comprehensive Income and Expenditure Statement in the year that the Police and Crime Commissioner becomes aware of the obligation, and are measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year and where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made); the provision is reversed and credited back to the relevant service.

Where some or all of the payment required to settle a provision is expected to be recovered from another party (e.g. from an insurance claim), this is recognised as income for the relevant service only when it is virtually certain that reimbursement will be received if the Police and Crime Commissioner settles the obligation.

The insurance provision covers insurance liability for those risks not covered externally and also covers any excess on external insurance policies. The provision covers public and employer's risk. There are contingent liabilities to be met from this provision.

The provision for doubtful debts, now called loss allowances, is included within Debtors in Current Assets.

Carbon Reduction Commitment (CRC) Energy Efficiency Scheme – this is a mandatory scheme for large public and private sector organisations and is designed to improve energy efficiency and cut emissions. Organisations that qualify are required to purchase and surrender carbon allowances on the basis of their emissions and

reflect any liabilities within their accounts. The Police and Crime Commissioner is currently not required to participate in the scheme due to current emissions being below the qualification threshold.

#### Contingent Liabilities

A contingent liability arises when an event has taken place that gives the Police and Crime Commissioner a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Police and Crime Commissioner. They can arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent liabilities are not recognised in the Balance Sheet but disclosed in a note to the accounts.

#### Contingent Assets

A contingent asset arises when an event has taken place that gives the Police and Crime Commissioner a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Police and Crime Commissioner.

Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits or service potential.

### 19. **Reserves**

The Police and Crime Commissioner sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Reserves are created by appropriating amounts from the General Fund Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged in that year to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The amount is then appropriated back into the Usable Revenue Reserves in the Movement in Reserves Statement so there is no net charge to council tax for the expenditure during the accounting period.

Unusable Reserves - certain reserves are maintained to manage the accounting processes for non-current assets, financial instruments, retirement and employee benefits and do not represent usable resources for the Police and Crime Commissioner. Reserves are explained in the relevant policies within the Medium Term Financial Plan.

### 20. **Revenue Expenditure Funded from Capital under Statute**

Expenditure incurred during the year that may be capitalised under statutory provisions but that does not result in the creation of a non-current asset has been charged as expenditure in the Comprehensive Income and Expenditure Statement in the year. Where the Police and Crime Commissioner has determined to meet the cost of this expenditure from existing capital resources or by borrowing, a transfer in the Movement in Reserves Statement from the General Fund Balance to the Capital Adjustment Account reverses the amounts charged so that there is no impact on the level of revenue expenditure.

### 21. **Recognition of Revenue from Non-Exchange Transactions**

Assets and revenue arising from non-exchange transactions are recognised in accordance with the requirements of IAS 20 Accounting for Government Grants and Disclosure of Government Assistance, except where interpreted or adapted to fit the public sector are detailed in the Code and/or IPSAS 23, "Revenue from Non- Exchange Transactions (Taxes and Transfers)."

**Taxation transactions** - Assets and revenue arising from taxation transactions are recognised in the period in which the taxable event occurs, provided that the assets satisfy the definition of an asset and meet the criteria for recognition as an asset.

**Non-taxation transactions** - Assets and revenue arising from transfer transactions are recognised in the period in which the transfer arrangement becomes binding. Services in-kind are not recognised. Where a transfer is subject to conditions that, if unfulfilled, require the return of the transferred resources, the Police and Crime Commissioner recognises a liability until the condition is fulfilled.

**Basis of Measurement of Major Classes of Revenue from Non-Exchange Transactions** - Taxation revenue is measured at the nominal value of cash, and cash equivalents. Assets and revenue recognised as a consequence of a transfer are measured at the fair value of the assets recognised as at the date of recognition:

- Monetary assets are measured at their nominal value unless the time value of money is material, in which case present value is used, calculated using a discount rate that reflects the risk inherent in holding the asset; and
- Non-monetary assets are measured at their fair value, which is determined by reference to observable market values or by independent appraisal by a member of the valuation profession. Receivables are recognised when a binding transfer arrangement is in place but cash or other assets have not been received.

## 22. **VAT**

Generally, the Comprehensive Income and Expenditure Statement excludes VAT as any collected is paid to HM Revenues and Customs and any VAT paid is recoverable from them. Value added tax is included in the Comprehensive Income and Expenditure Statement only if it is irrecoverable.

## 23. **Fair Value**

The Police and Crime Commissioner measures some of his financial instruments at fair value at each reporting date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability, or in the absence of a principal market, in the most advantageous market for the asset or liability. The Police and Crime Commissioner measures the fair value of an asset or liability using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

## Glossary of Terms

### **Accounting Policies**

These are the set of rules and codes of practice we use when preparing the accounts.

### **Accrual and Pre payment**

A sum included in the final accounts to cover income and expenditure attributable to the accounting period, but for which payment has been or will be made/ received in a different accounting period.

### **Budget**

A statement of the Police and Crime Commissioner's plans in financial terms. A budget is prepared and approved by the Police and Crime Commissioner before the start of each financial year and is used to monitor actual expenditure throughout the year.

### **Capital Expenditure**

Expenditure on new assets or on the enhancement of existing assets so as to prolong their useful life or enhance market value.

### **Capital Receipts**

Proceeds of not less £10,000 from the sale of fixed assets. They may be used to finance new capital expenditure or repay debt. They cannot be used to finance normal day to day revenue spending.

### **Contingent Liabilities/Assets**

These arise from a past event which is dependent upon future uncertain events and timing prior to being recognised in the accounts.

### **Creditors**

Amounts owed by the Police and Crime Commissioner at 31 March for goods received or services rendered but not yet paid for.

### **Debtors**

Amounts owed to the Police and Crime Commissioner which are collectable or outstanding at 31 March.

### **Depreciation**

The loss in value of an asset due to age, wear and tear, deterioration and obsolescence.

### **Direct Revenue Funding of Capital**

Contributions from revenue to finance capital expenditure and thus reduce the requirement to borrow.

### **Earmarked Reserves**

Amounts set aside for a specific purpose to meet future commitments or liabilities.

### **Fair Value**

The amount for which asset could be exchanged, or a liability settled, between market participants at a specified date.

### **Financial Instruments**

Any contract that gives rise to a financial asset of one entity and a financial liability, or equity instrument of another entity.

### **International Accounting Standard (IAS)**

Standards for the preparation and presentation of financial statements created by the International Accounting Standards Committee.

### **International Financial Reporting Standards (IFRS)**

International Financial Reporting Standards, as agreed by the UK accountancy profession and the Accounting Standards Board. These include Statements of Standards Accounting Practice (SSAPs).

**Impairment**

A reduction in the carrying value of a fixed asset below what it is currently recognised within the balance sheet (see accounting policies).

**Liquid Resources**

Current asset investments that are readily disposable by the Police and Crime Commissioner without disrupting business and are either readily convertible to known amounts of cash at or close to the carrying amount, or traded in an active market.

**Minimum Revenue Provision**

The prudent amount provided to offset against borrowing under the prudential framework.

**Net Debt**

The Police and Crime Commissioner's borrowings less cash and liquid resources.

**Non-Current Assets**

Assets that yield benefits to the Police and Crime Commissioner and the services it provides for a period of more than one year.

**Non-Domestic Rates (NDR)**

This is the charge levied on occupiers of business premises to finance a proportion of local Police and Crime Commissioner and police revenue expenditure. The amount of NDR is set by central government by virtue of a multiplier applied to the rateable values. The multiplier is consistent throughout Wales with the total collected being distributed by the central government.

**Non-operational Assets**

Fixed assets held by the Police and Crime Commissioner but not directly occupied, used or consumed in the delivery of services.

**Operational Assets**

Fixed assets held and occupied, used or consumed by the Police and Crime Commissioner in the direct delivery of those services for which it has either a statutory or discretionary responsibility.

**Outturn**

The actual income and expenditure during the financial period as opposed to that budgeted.

**Private Finance Initiative (PFI)**

A contract involving the private sector and public sector jointly to deliver public services.

**Precept**

A levy which the Police and Crime Commissioner makes through the council tax to pay for services.

**Provision**

A liability for which monies are set aside when it is recognised that there is an obligation to pay but the timing or amount may be uncertain.

**Public Works Loan Board (PWLB)**

A government agency which provides longer term loans to local authorities at interest rates only slightly higher than those at which the government itself can borrow.

**Remuneration**

All amounts paid to or receivable by a person, and includes sums by way of expenses allowances (so far as these are subject to UK income tax) and the estimated money value of any other benefits received by an employee otherwise than in cash.

**Reserves**

Amounts set aside to cover general expenditure needs in the future. These can be usable or unusable (which are reserves held in conjunction with accounting treatments).

**Revaluation**

Carried out to ensure assets are accurately reflected in the accounts at fair value.

**Revenue Expenditure**

Spending on day to day items, including salaries, premises costs, transport and supplies and services.

**Revenue Support Grant**

A grant paid by central government in support of a Police and Crime Commissioner's revenue expenditure.

**Slippage**

Delayed capital expenditure not incurred within the original time frame.

**Supported Borrowing**

An approval issued by the Government that enables a Police and Crime Commissioner to borrow up to a specific amount in order to finance capital expenditure.

**Unsupported Borrowing**

Borrowing arranged under the prudential code regime which is funded from the Police and Crime Commissioner's general resources.

**Usable Capital Receipts**

Income from the sale of assets that is available for use to finance only capital expenditure.

## Annual Governance Statement 2019-2020

1.1. The Police and Crime Commissioner and the Chief Constable have joint governance arrangements. Therefore, many of the controls are common to both corporations sole. The Police and Crime Commissioner and Chief Constable have a Joint Governance Board to ensure that they fulfil their corporate governance responsibilities. The Board is chaired by the Police and Crime Commissioner's Chief Finance Officer and attended by senior officers of both Police and Crime Commissioner and Chief Constable. The purpose of the Joint Governance Board, therefore, is to enable the Police & Crime Commissioner and Chief Constable to fulfil these responsibilities by ensuring the corporate governance structures, processes and procedures of the OPCC and Force are robust, efficient and effective; comply with all relevant legislation, regulations and guidance; and reflect best practice. The Board also collates and documents the evidence to produce this Annual Governance Statement. The Board met twice during 2019-2020; during this financial year a separate review of governance was undertaken, and the results of this review were taken into consideration in preparing this annual governance statement and the action plan with the work from the Governance review has continued to progress during 2020-2021.

1.2. The Police and Crime Commissioner and the Chief Constable have a Scheme of Consent, which has been in place since 1 April 2014 and was reviewed and revised in September 2019. The aim of this Scheme is to provide for proper arrangements for the management of activities on behalf of the Commissioner and the Chief Constable. The Commissioner has a statutory duty and electoral mandate to ensure an efficient and effective police service and to hold the Chief Constable to account on behalf of the public. The Commissioner is responsible for the totality of policing. The Chief Constable is charged with the impartial direction and control of all police officers and staff within the police force that they lead and is responsible for maintaining the Queen's Peace. The Chief Constable holds office under the Crown, but is appointed by the Commissioner. This Scheme was in effect throughout the financial year and has been agreed by all the named Senior Officers within the Scheme and the Chief Constable and Police and Crime Commissioner for North Wales.

1.3. Both the Police and Crime Commissioner and the Chief Constable are required to have a Chief Financial Officer to undertake the statutory section 151 responsibilities. There is an established Joint Audit Committee; the purpose of the Committee is to provide independent advice and recommendation to the Police and Crime Commissioner and the Chief Constable regarding the adequacy of the governance and risk management framework, the internal control environment and financial reporting. The Joint Audit Committee has an ongoing remit tracking progress of the Governance review as it progresses in 2020-2021.

1.4. Each force area has a Police and Crime Panel to support the effective exercise of the functions of the police and crime commissioner, and to review or scrutinise decisions made, or other actions taken, by the police and crime commissioner in connection with the discharge of the commissioner's functions. The Commissioner will also be required to consult with the Panel on his plans and budget for policing, as well as the level of council tax and the appointment of a Chief Constable, Chief Executive Officer, Chief Finance Officer and Deputy Police and Crime Commissioner. The panel is made up of ten local councillors and two co-opted independent members, however in September 2016 the Panel appointed a third co-opted independent member following a recruitment campaign. The increase was sanctioned by the Home Secretary. Conwy County Borough Council is the 'Host Authority' for the North Wales Police and Crime Panel and provides the required support services for the effective operation and discharge of duties of the Police and Crime Panel

1.5. Governance is about how the Police and Crime Commissioner and the Chief Constable ensure they are doing the right things, in the right way for the right people, in a timely, inclusive, open and accountable manner. It comprises the systems, processes, culture, behaviour and values, by which the organisation is directed and controlled and also the activities by which it is held to account and engages with the community it serves. This Annual Governance Statement (AGS) for the Police and Crime Commissioner and the Chief Constable describes how the organisation can show it has discharged its two overarching statutory duties during 2019-2020:

- To secure an effective and efficient police service and
- To be accountable for the exercise of their functions and those of people under their direction and control.

1.6 The Covid19 pandemic was described as a “Public Health Emergency of International Concern” on 31 January 2020. Restrictions aimed at reducing the spread of Covid19 were announced by the government on 23 March 2020 with the Coronavirus Act receiving Royal Assent on 25 March 2020. Given these events occurred relatively late in the Financial year, the impact on governance arrangements was limited for 2019-2020. The impact beyond this period are reflected where appropriate throughout this report.

1.7 However, Covid-19 did still impact 2019-2020 decision making through a Covid-19 Gold, Silver, Bronze response command structure within the Force being established and regionally as part of the North Wales Local Resilience Forum (LRF) with the Strategic Co-ordination Group (which was responsible for leading on the multi agency response to Covid-19) being chaired by a Police Gold Commander. It also featured formally within the Force’s risk management framework and was a key factor in operational decisions considering the implications for capacity and capability for various functions within the force. The Police and Crime Commissioner also published a [Covid-19 Response Plan](#).

1.8 Since the end of the 2019-2020 financial year, Covid-19 has continued to have a significant bearing on the organisation’s working practices transforming them for both the OPCC and North Wales Police to accommodate social distancing and other public health measures. In addition, operational decision making within the Police service has continued to be led by the governance structures established towards the end of the year. To ensure clarity around Governance arrangements was retained during Covid-19 the PCC published a 2020-2021 Covid-19 response plan in May 2020 ensuring that clear accountability remained in place. More recently HMICFRS inspections exploring the effectiveness of decision making during Covid-19 has been announced along with a number of other more focussed reviews that will explore the effectiveness of the Governance and decision making in other areas.

1.8 Further to the above, following the end of 2019-2020 the force entered a Recovery phase around Covid-19 with the Strategic Recovery Board, chaired by the DCC, being added to the Force’s Governance structure with the OPCC also having representation on that board. Reporting on progress was scheduled into the Joint Audit Committee work plan for July 2020.

## **2. Purpose and scope of responsibility for the Governance Framework**

2.1. The Police and Crime Commissioner and the Chief Constable are responsible for ensuring their business is conducted in accordance with the law and proper standards and that public money is safeguarded, properly accounted for and used effectively, efficiently and economically. They also have a duty to make arrangements to secure continuous improvement in the way in which their functions are exercised.

2.2. In discharging their overall responsibility, the Police and Crime Commissioner and the Chief Constable are also responsible for putting in place proper arrangements for the governance of their affairs and facilitating the exercise of their functions, which includes ensuring a sound system of internal control is maintained throughout the year and that arrangements are in place for the management of risk. The financial management arrangements conform principally with the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer of the Police and Crime Commissioner and Chief Finance Officer of the Chief Constable and the Home Office Financial Management Code of Practice for the Police Forces of England and Wales and Fire and Rescue Authorities created under section 4A of the Fire and Rescue Services Act 2004 (revised 2018).

2.3. This statement explains how the Police and Crime Commissioner and the Chief Constable have complied with the Code of Corporate Governance, which is consistent with the principles of the CIPFA/SOLACE Framework: Delivering Good Governance in Local Government updated in 2016 and also meets the requirements of the Accounts and Audit (Wales) Regulations 2014 as amended, in relation to the statement of internal control and the publication of the annual governance statement.

2.4. The governance framework comprises the systems and processes, culture and values by which the Police and Crime Commissioner and the Chief Constable are directed and controlled and its activities through which it accounts to, engages with and leads its communities. The framework enables the Police and Crime Commissioner and the Chief Constable to monitor the achievement of their strategic objectives and consider whether those objectives have led to the delivery of appropriate, cost effective services and the achievement of value for money.



2.5. The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable and foreseeable level. It cannot prevent all risk of failure to achieve policies, aims and objectives; it can provide only reasonable rather than absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of the organisation's aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, to manage them efficiently, effectively and economically.

The governance framework has been in place throughout the year ended the 31 March 2020 and up to the approval of the Statement of Accounts. However, the areas of both Corporate Governance and Risk Management were subject to scrutiny and challenge by the Joint Audit Committee over the course of 2019-2020 as the approach in both areas was developed with further work planned for 2020-2021 and subsequently being progressed and monitored.

### **3. Principles of good governance**

The CIPFA/SOLACE Framework: Delivering Good Governance in Local Government sets out seven principles of good governance which underpin effective governance arrangements to ensure that the intended outcomes for stakeholders are defined and achieved.

The arrangements specific to the Police and Crime Commissioner and Chief Constable are detailed within the seven principles below.

#### **3.1. Ethics and Integrity**

There are corporate processes in place to support the core principle of ethics and integrity such as the Policing Protocol 2011 which requires everyone in the organisation to abide by the seven principles of public life (the Nolan principles). Additionally, the Home Office Financial Management Code of Practice requires the Police and Crime Commissioner and Chief Constable to ensure that good governance is embedded within the organisations and the College of Policing Code of Ethics sets out the standards of behaviour expected for all people working in policing.

The Police and Crime Commissioner's code of conduct and Chief Constable's Code of Ethics underpin the standards of expected conduct and behaviour. The Police and Crime Commissioner and Chief Constable have policies and procedures and regulations in place that comply with law and conform to appropriate ethical standards and standards of professional behaviour. Ethical considerations are part of any business decisions taken and are set out within policies in operation within both organisations.

The Police and Crime Commissioner and Chief Constable have an Anti-Fraud and Corruption policy and whistleblowing arrangements in place which manage effectively the risk of fraud and corruption. Processes for declaring interest and registers for gifts and hospitalities are maintained and updated as required. Both the Joint Audit Committee and the Police and Crime Panel discharged fully all the functions as identified in the relevant CIPFA publication for Audit Committees. The Joint Audit Committee's Terms of Reference may be found on the Police and Crime Commissioner's website.

The Police and Crime Commissioner has in place procedures for receiving feedback about policing in North Wales, and decisions made by or on behalf of the Police and Crime Commissioner and his officers. He also has procedures in place for the handling of complaints about the Chief Constable. Additionally, the Police and Crime Panel fulfil their responsibilities in relation to complaints made about the Police and Crime Commissioner as set out within the Police Reform and Social Responsibility Act.

To ensure ethical issues and dilemmas occurring at all levels are appropriately considered and discussed, the Force Governance structure includes an Ethics Committee with an open invitation for the OPCC to attend. Ethical dilemmas can be submitted anonymously by the Force Intranet site or by email and a summary of findings from the Committee are published on the Force Intranet site alongside being reported to Senior Management via the Governance structures for further consideration and reflection as required.

### 3.2. Openness and Stakeholder Engagement

The Police and Crime Commissioner and the Chief Constable promote an open and transparent culture throughout the organisations to ensure that services meet people's needs. All public meeting papers and minutes are published on the website along with any decisions taken by the Police and Crime Commissioner. The Police and Crime Commissioner received a CoPaCC transparency award for three consecutive years and secured this for a fourth year in August 2020. The most recent evaluation assesses not only whether the Police and Crime Commissioner publishes information on the website, but also whether it can be found and accessed easily.

The Police and Crime Commissioner is accountable to the people of North Wales to deliver an efficient and effective police service to the people of North Wales and the Chief Constable is accountable to the Police and Crime Commissioner to ensure that an effective police service is provided to the people of North Wales.

The Police and Crime Commissioner and the Chief Constable regularly publish information on the Commissioner's and Chief Constable's work and achievements and satisfaction of users, including the publication of a Police and Crime Plan and an Annual Report.

There is a consultation and engagement strategy in place to ensure that our services are responsive to issues raised. We regularly conduct surveys to inform our service delivery and assist in developing our priorities and objectives. Both the Police and Crime Commissioner and Chief Constable have internal and external consultation mechanisms in place which are used to inform and improve services. TIAA (the internal auditor) concluded a review of corporate communications for both the Police and Crime Commissioner and the Force in June 2020, which was assessed as "reasonable" assurance, and found that *comprehensive arrangements are found to be in place to ensure that Internal and External Communications strategies for the Force and Police and Crime Commissioner are effective.*

The Police and Crime Commissioner and Chief Constable work in partnership and collaboration with other organisations to achieve shared objectives and to ensure effective delivery of services which meet the needs of the organisations. Partnership and collaboration arrangements that are in place are monitored and kept under review to ensure that performance is achieved and objectives are met.

We have an effective scrutiny function, supported by evidence & data analysis, to challenge decision makers constructively, including those who work in partnership with the Commissioner and Chief Constable. All key decisions taken include a financial impact, legal impact, equality impact and risk assessment with the Governance structures in place providing visibility around them. The Commissioner's decisions are published on his website, and are also reported to the Police and Crime Panel. The Police and Crime Commissioner frequently attends local authority scrutiny committees. Further scrutiny is provided by the Joint Audit Committee. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards with all committee papers being published on the Commissioner's website. During 2019-2020 work was undertaken to develop the relevance and appropriateness of information provided to the Joint Audit Committee with work continuing to progress in 2020-2021.

The post of Chief Executive to the Police and Crime Commissioner is the designated post of Monitoring Officer and there are arrangements to record any professional advice that is required for specialist areas.

Furthermore, the Chief Financial Officers for the Police and Crime Commissioner and the Chief Constable complied with the CIPFA statement 'the Role of the Chief Financial Officer of the Police and Crime Commissioner and of the Chief Constable'.

### 3.3. Defining Outcomes

The Police and Crime Commissioner and Chief Constable will, as part of the strategic planning process, develop informed strategies and plans which are outcome focused, sustainable and take into account the level of resources required to adequately deliver them.

The Police and Crime Commissioner sets the police and crime objectives and these are contained in the Police and Crime Plan. The Police and Crime Plan has been communicated to the public through the website and by various engagement activities and a brief summary of performance is included on the council tax leaflet sent to every household, either electronically or by post. A summary is given below, with Commissioner's Covid Response Plan confirming the ongoing relevance of these priorities:

The police and crime objectives, priorities and financial options were developed from the Police and Crime Commissioner's vision and a joint analysis of:

- Assessment of crime and the required level of service
- Consultation with local people
- Consultation with partners
- Consultation between the Police and Crime Commissioner and the Chief Constable
- The findings of external audit and reviews by Wales Audit Office and HMICFRS
- Risk assessment

The Police and Crime Commissioner's police and crime objectives are directed and delivered by the Chief Constable and, in turn, by the Strategic Management Board (SMB) during the year. The Commissioner's performance is monitored and reported within the Annual Report, Statement of Accounts and the Medium Term Financial plan.

The Strategic Executive Board (SEB) is the public forum for scrutiny of the Chief Constable by the Police and Crime Commissioner and minutes of each meeting are published. The additional functions of the Board include:

- to take such decisions as are required by the Scheme of Governance to be taken jointly by the Commissioner and the Chief Constable; and

- to develop proposals for the delivery of the Commissioner's police and crime objectives as set out in the Plan

The Strategic Executive Board (SEB) and Strategic Management Board (SMB) scrutinise operational and financial performance, service delivery and the achievement of the police and crime objectives. A programmed approach to delivery of plans is in place via the Strategic Management Board (SMB). These boards have continued to meet at the usual frequency – albeit remotely – despite Covid-19's impact with meetings being held remotely using appropriate technology to ensure they take place.

### **3.4. Determining interventions**

In order to optimise the achievement of our intended outcomes the Police and Crime Commissioner and Chief Constable will ensure that there are adequate arrangements in place to deliver services which demonstrate efficiency and value for money.

Detailed resource planning is carried out annually and published within the Medium Term Financial Plan. This risk assesses resource requirements based on appropriate assumptions to enable the Police and Crime Commissioner and Chief Constable to prioritise competing demands for services.

The annual strategic and operational planning cycle takes into account the expected level of resources required and identifies where savings and reductions are required. This is also informed by the Priority Resource Planning process, which was introduced in 2019-2020 (for the 2020-2021 budget) as an enabler for informed decision-making. The resources, savings and growth are risk assessed and achievement of all plans and work streams is monitored through the Strategic Management Board which is chaired by the Chief Constable. The impact of Covid-19 means that the approach to Strategic Planning for FY 2021-2022 needed to be adapted and so a streamlined – but still robust – approach to strategic planning has been established by the Chief Constable and is currently being progressed in 2020-2021 being cognitive of a context including a Comprehensive Spending Review (expected to report in Nov20) and heightened levels of financial uncertainty.

Programme and Project boards are in place which monitor the implementation and achievement of agreed initiatives and plans. These are established to support robust decision making in order to achieve the required outcomes with programmes such as Digital Transformation and Workforce Transformation being critical to the overall delivery of organisational strategies. Decision making is devolved where appropriate to enable flexible and responsive action and better outcomes. Accountability is measured through the governance structure and processes in place.

The Covid19 pandemic necessitated the rapid adoption of agile working arrangements, and many staff and officers have been able to work from home since the lockdown began. Work to allow agile working was already in progress, and processes and governance had already been considered during the planning phase. The lockdown, therefore, required an acceleration of the project rather than a fundamental change to our plans, with governance arrangements largely working well during the transition and on an ongoing basis with ongoing reviews of the arrangements put in place taking place as part of the Recovery work stream.

### **3.5. Developing Leadership**

The Police and Crime Commissioner and Chief Constable have defined structures and roles within the organisations to enable effective leadership. This is supported by the Manual of Governance which sets out the roles and responsibilities and is critical to enable delivery of the strategies and plans in place.

The governance arrangements have been developed in line with the Police Reform and Social Responsibility Act 2011, statutory Policing Protocol Order 2012, Home Office Financial Management Code of Practice (FMCP) and existing guidance on financial and governance matters which continue to apply. The Force Governance structures have also been scrutinised in 2019-2020 as part of the Governance review, with that work ongoing in 2020-2021.

There is an approved scheme of consent in place which formalises the functions and delegation between the Commissioner and Chief Constable. The governance structure supports the implementation of planned activities and outcomes and there is a defined meeting structure in place to ensure that planned outputs are achieved in a timely manner.

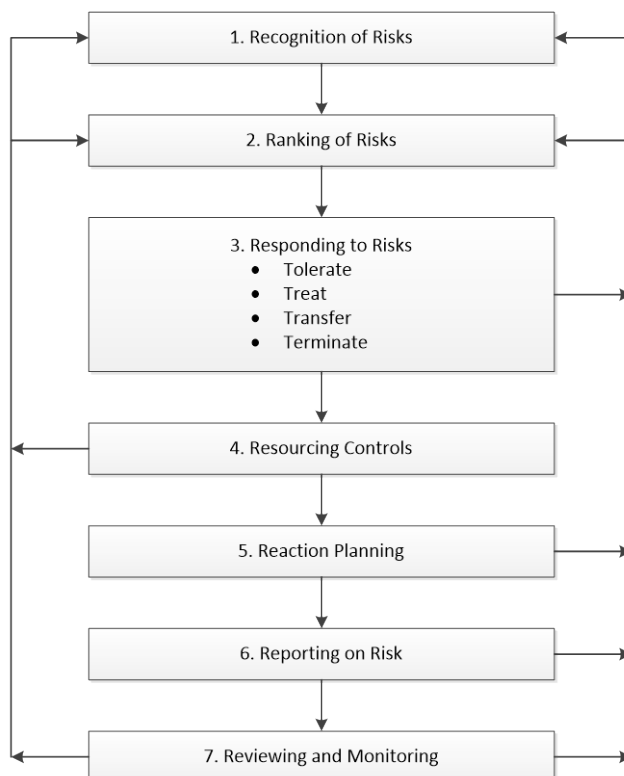
Our people are our key investment and we ensure that there are member and officer training and development programmes in place so that knowledge is kept up to date, including any professional development requirements. Our recruitment and succession planning processes are designed in order that we appoint the right people with the right skills into roles within the organisation.

Nationally set terms and conditions exist for officers and staff with agreed pay scales and job evaluation system and we have a performance management framework which the Commissioner and Chief Constable use to assess performance and address any improvements required. Additionally, there is an annual self-assessment of effectiveness for the Joint Audit Committee.

### 3.6. Managing risks and monitoring performance

Risk management and internal control is an integral part of the performance management system within both organisations. The risk management process underpins the financial management arrangements and governance processes and is fundamental to achieving our intended outcomes and supports our vision for a safer North Wales.

The below represents the 7R's and 4T's of risk management as noted in the ISO31000 and NWP risk arrangements follows this model.



There is an embedded risk management culture across the organisation and at all levels. There are corporate and individual area risk registers which conform to approved national methodology and are regularly reviewed and updated and reported to committees and boards across the organisation. Risk management is a standing agenda item on all key boards across the force. The Joint Audit Committee has continued to provide challenge and support to improve our risk management processes, with processes being developed over the course of 2019-2020 – including a Formal Risk Appetite document - and further development ongoing for 2020-2021 to include further development of our Risk Assurance Framework.

Our plans, processes and policies are drawn up having due regard to the risks identified, and this is overseen by the Assurance Board. A partnership framework is in place to ensure that any partnerships are managed appropriately including risk management.

Strategic risks and the risk management process are overseen and monitored at the Joint Audit Committee. Members of the Joint Audit Committee are able to review all risks for transparency.

Internal Audit assesses the adequacy of our internal controls and reports fully to the independent Joint Audit Committee. Internal and external audit have examined and reported on compliance with applicable regulations and internal controls.

The Strategic Executive Board (SEB) and Strategic Management Board (SMB) scrutinise operational and financial performance, service delivery and the achievement of the police and crime objectives. A programmed approach to delivery of plans is in place via the Strategic Management Board (SMB).

All Joint Audit Committee and Police and Crime Panel papers and minutes are available through the website of the Police and Crime Commissioner.

Effective arrangements are in place to ensure that data is safeguarded and appropriately collected, used, stored and shared. All data is subject to agreed retention policies and the security classification scheme in operation throughout the force. There is an established Information Security board in place to monitor arrangements and effectiveness.

The Commissioner and Chief Constable have data protection and information security policies in place which are regularly tested and supported with a training programme for all staff. Our Internal Audit function and HMIC provide further periodic scrutiny in this area.

There are information sharing protocols between the Commissioner and Chief Constable and also with our partners.

### **3.7. Demonstrating effective accountability**

The Police and Crime Commissioner and Chief Constable ensure that decision makers involved in service delivery are accountable to them through the processes in place in both organisations. The Governance framework and the associated Internal control framework provide a robust mechanism for retaining oversight of the key decisions being made.

Standardised reporting templates are used to ensure that information is presented in an efficient but sufficient manner and to enable effective decision making and an annual report is prepared and published which assesses the performance against the Police and Crime Plan.

The Police and Crime Commissioner and Chief Constable's websites publish information which is pertinent to the public and stakeholders ensuring the transparency needed for external accountability to be effective, is in place. The internal audit service reports to the Joint Audit Committee and has direct access to the Police and Crime Commissioner, Chief Constable and members. Recommendation for service improvements are acted upon and reported to the committee.

Independent and external reviews and inspections are routinely carried out by regulatory bodies and the reports are published and any recommendations made are acted upon.

## **4. Review of Effectiveness**

4.1. The Police and Crime Commissioner and the Chief Constable have responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the executive managers who have responsibility for the development and maintenance of the governance environment, the head of internal audit's annual report and also by comments made by the external auditors, the Police and Crime Panel, Joint Audit Committee and other review agencies and inspectorates. The review of Governance in 2019-2020 has led to a number of recommendations, the implementation of which is ongoing.

4.2. In accordance with regulations, the Police and Crime Commissioner and Chief Constable have reviewed the effectiveness of its internal audit service. In conclusion, the service has complied fully with all public sector internal auditing standards (PSIAS).

4.3 As part of our governance framework and to ensure that we review our arrangements for effectiveness, we established a Joint Governance Board, charged with monitoring the arrangements for compliance and to make recommendations for the development of the governance arrangements as may be required. During 2019-2020 governance overall was stable – despite the ongoing Governance review - although the Joint Governance Board was disestablished. However, it was reconstituted in March 2020 to ensure this annual governance statement could be

compiled accurately and in a timely manner. It was resolved at the March 2020 meeting to re-establish the Joint Governance Board, with revised terms of reference. The objectives of the Joint Governance Board are now:

- To ensure a continual review the adequacy and appropriateness of the governance arrangements ensuring that they operate Efficiently and Effectively.
- To oversee the production, management and review (as necessary) of the high-level corporate governance documents of the OPCC and Force, specifically the Manual of Governance and its constituent parts.
- To co-ordinate, oversee and review (as necessary) the corporate governance structures of the OPCC and Force and their associated processes and procedures.
- To review all recommendations relating to corporate governance arising from internal and external audits and inspections and consider their implications for the corporate governance arrangements of the OPCC and Force.
- To review any Client Briefing Notes issued by the Internal Auditor and consider their implications for the corporate governance arrangements of the OPCC and Force.
- To oversee and co-ordinate the preparation of the Annual Governance Statements of the Police & Commissioner and Chief Constable.
- To make any recommendations to the Police & Crime Commissioner and Chief Constable on any matter relating to the corporate governance arrangements of the OPCC and Force where action or improvement is required.

4.4 Internal Audit carried out their annual service review of our key financial systems in 2019-2020 and provided positive reports during the year. The annual report concluded:

#### *HEAD OF INTERNAL AUDIT'S ANNUAL OPINION*

*I am satisfied that sufficient internal audit work has been undertaken to allow me to draw a positive conclusion as to the adequacy and effectiveness of The Police and Crime Commissioner's and the Chief Constable's risk management, control and governance processes. In my opinion, The Police and Crime Commissioner and the Chief Constable have adequate and effective management, control and governance processes in place to manage the achievement of their objectives.*

*This opinion is based solely on the matters that came to the attention of TIAA during the course of the internal audit reviews carried out during the year and is not an opinion on the ongoing financial viability or your ability to meet financial obligations which must be obtained by The Office of the Police and Crime Commissioner North Wales and the Chief Constable North Wales Police from its various sources of assurance.*

4.5 The Wales Audit Office annual audit letter for 2018-2019 gave an unqualified opinion on the accounts for the Police and Crime Commissioner and the Chief Constable and recorded that they had not identified any significant weaknesses in the overall framework. It also concluded that the Police and Crime Commissioner and Chief Constable had appropriate arrangements in place to secure economy, efficiency and effectiveness in the use of their resources. Furthermore it identified its Operational Improvement Programme as an area of good practice.

## **5. Governance Action Plan and progress**

5.1. In assessing the governance arrangements that are in place, the Governance Board will also develop and monitor any action plans to address any governance issues identified or where improvement to current arrangements is required. The areas to be covered in the 2020-2021 plan can be seen in the Appendix below.

5.2. The action plan for 2019-2020 contained areas for improvement. These are detailed below with their progress and current status.

Recommendation	Action	Current Status - complete Y/N?
Force Delivery Plan	A Force Delivery Plan will be produced articulating the vision. The plan will be widely communicated and supported by detailed plans. The processes for management of change will be enhanced using accepted best practice methodologies and supported by a clear governance structure. The plan will be appropriately resourced to ensure the plans are realistic	Yes
Governance Review	An independent review of governance will be undertaken. A governance action plan will be produced and implemented.  The review will link in with a review of partnership arrangements that commenced in 2018-2019.	Yes  The action plan has been completed, but needs to be implemented.  Yes
Assurance Framework	A pilot of an enhanced assurance framework will commence within the Finance & Resources Directorate. Subject to the outcome of the pilot a revised assurance framework will be rolled out across North Wales Police. Our Risk Appetite will be agreed and documented.	No - The Risk Assurance Pilot has been undertaken but the wider roll out of the assurance framework is yet to occur.  Yes - Risk Appetite has been agreed & documented.
Leadership	A staff survey will be completed, the results analysed and an action plan developed. Implementation of action plan will be delivered through workforce transformation programme.	Yes  Implementation of the action plan to be overseen by POD steering group

## 6. Conclusion

6.1. No statement of internal control can provide absolute assurance against material loss; this statement is intended to provide reasonable assurance.

6.2. However, on the basis of the review of the sources of assurance set out in this statement, we are satisfied that the North Wales Police and Crime Commissioner had in place satisfactory governance arrangements, including appropriate systems of internal control and risk management which facilitate the effective exercise of his functions.

Signed:

**Arfon Jones**  
Police and Crime Commissioner

**Stephen Hughes**  
Chief Executive Officer to the Police and Crime Commissioner

**Kate Jackson**  
Chief Finance Officer to the Police and Crime Commissioner



## ANNUAL GOVERNANCE STATEMENT - PLAN

The review of governance has recognised that our governance arrangements are satisfactory and meet our needs. The delivery of our vision will challenge our governance arrangements and attention to a number of issues will assist in strengthening those arrangements. The following areas are to be addressed in 2020-2021:

Issue	Actions
Compliance with the CIPFA Financial Management (FM) Code	The Financial Management Code is designed to support good practice in financial management and to assist local authorities in demonstrating financial sustainability. The first full year of compliance is 2021-2022, therefore by 31 March 2021 the aim is to review current processes against the Code and implement any required changes.
Governance Review	A review of governance was undertaken during 2019-2020. The recommendations of this review are to be implemented during 2020-2021. This will be monitored and assessed via the Strategic Management Board, the Strategic Executive Board and the Joint Governance Board.
Risk Assurance Framework Development	Following the F&R pilot in 2019-20 the timeline for rolling out the Risk assurance framework across the Force will be established against a context of Covid-19.  The Risk assurance framework will be subsequently rolled out across the Force.
<p>COVID-19</p> <p>The coronavirus pandemic presents a number of challenges to the Police and Crime Commissioner and Chief Constable. There is a need to maintain governance throughout this period of uncertainty, in a way which does not impede the force's response to the situation, and does not put officers, staff or the public at unnecessary risk.</p> <p>The Police and Crime Commissioner has published a <u>Covid-19 Response Plan</u></p>	<p>Ensure that the ongoing impact of Covid-19 on Governance arrangements are reviewed and assessed.</p> <p>Ensure that the Strategic Recovery Board is embedded as a means of providing robust oversight of the organisation's Recovery process.</p> <p>Embed the Strategic Recovery Board</p>

## **Report on the audit of the financial statements**

### **Opinion**

I have audited the financial statements of the:

- Police and Crime Commissioner for North Wales;
- Police and Crime Commissioner for North Wales Group and;
- North Wales Police Pension Fund.

for the year ended 31 March 2020 under the Public Audit (Wales) Act 2004.

The Police and Crime Commissioner for North Wales financial statements comprise the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement, and the related notes, including a summary of significant accounting policies.

The Police and Crime Commissioner for North Wales' Group financial statements comprise the Group Movement in Reserves Statement, the Group Comprehensive Income and Expenditure Statement, the Group Balance Sheet and the Group Cash Flow Statement and the related notes, including a summary of significant accounting policies.

The North Wales Police Pension Fund's financial statements comprise the Fund Account and the Net Assets Statement.

The financial reporting framework that has been applied in their preparation is applicable law and the Code of Practice on Local Authority Accounting in the United Kingdom 2019-20 based on International Financial Reporting Standards (IFRSs).

In my opinion the financial statements:

give a true and fair view of the financial position of the Police and Crime Commissioner for North Wales, the Police and Crime Commissioner for North Wales' Group and North Wales Police Pension Fund as at 31 March 2020 and of their income and expenditure for the year then ended; and

have been properly prepared in accordance with legislative requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2019-20.

### **Basis for opinion**

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)). My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the Police and Crime Commissioner for North Wales, the Police and Crime Commissioner for North Wales' Group and the North Wales Police Pension Fund in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Emphasis of Matter – effects of COVID-19 on the Police and Crime Commissioner for North Wales and the Police and Crime Commissioner for North Wales' Group's assets valuations**

I draw attention to Note 12 in the financial statements, which describes the material valuation uncertainty clause in the valuation report on the Police and Crime Commissioner for North Wales and the Police and Crime Commissioner for North Wales' Group's property arising from circumstances caused by the COVID-19 pandemic. My opinion is not modified in respect of this matter.

### **Emphasis of Matter – effects of COVID-19 on the Police and Crime Commissioner for North Wales and the Police and Crime Commissioner for North Wales' Group's property pension fund valuations**

I draw attention to Note 34 to the financial statements, which describes material valuation uncertainty clauses in the valuation report's on Pooled Property Funds held by the Gwynedd Pension Fund arising from circumstances caused by the COVID-19 pandemic. My opinion is not modified in respect of this matter.

## Conclusions relating to going concern

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where: the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or the responsible financial officer has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Police and Crime Commissioner for North Wales, the Police and Crime Commissioner for North Wales' Group and the North Wales Police Pension Fund's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## Other information

The responsible financial officer is responsible for the other information in the Statement of Accounts. The other information comprises the information included in the Statement of Accounts other than the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated later in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

## Report on other requirements

### Opinion on other matters

In my opinion, based on the work undertaken in the course of my audit:

the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and the Narrative Report has been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2019-20; and

the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and the Annual Governance Statement has been prepared in accordance with guidance.

### Matters on which I report by exception

In the light of the knowledge and understanding of the Police and Crime Commissioner for North Wales, the Police and Crime Commissioner for North Wales' Group and the North Wales Police Pension Fund and their environments obtained in the course of the audit, I have not identified material misstatements in the Narrative Report or the Annual Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

proper accounting records have not been kept;

the financial statements are not in agreement with the accounting records and returns; or

I have not received all the information and explanations I require for my audit.

## Certificate of completion of audit

I certify that I have completed the audit of the accounts of the Police and Crime Commissioner for North Wales, the Police and Crime Commissioner for North Wales' Group and the North Wales Police Pension Fund in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

## Responsibilities

### Responsibilities of the responsible financial officer for the financial statements

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the responsible financial officer is responsible for the preparation of the statement of accounts, which give a true and fair view, and for such internal control as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the statement of accounts, the responsible financial officer is responsible for assessing the Police and Crime Commissioner for North Wales, the Police and Crime Commissioner for North Wales' Group and the North Wales Police Pension Fund's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

### Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

Adrian Compton  
Auditor General for Wales  
7 October 2020

24 Cathedral Road  
Cardiff  
CF11 9LJ

## Summary Capital Expenditure and Funding 2019-2020

2018-2019 Actual £0	Description	2019-2020 Revised Budget £0	2019-2020 Actual £0
	<b><u>Building Works</u></b>		
2,468	Wrexham DHQ Facility	96	114
1,520	Wrexham Town Facility	619	485
2,806	Purchase of Joint Control Centre, St. Asaph	0	0
0	Sustainability Works	255	253
0	Retentions	25	0
0	Pwllheli Police Station Refurbishment	200	101
69	Rhuddlan/Prestatyn works	0	0
0	Western Esatates Area	40	0
19	Custody CCTV	33	27
0	Firearms Base works	103	99
<b>6,882</b>	<b>Total Building Works</b>	<b>1,371</b>	<b>1,079</b>
	<b><u>Vehicles and Other Equipment</u></b>		
1,691	Vehicle Purchase	2,071	1,760
130	Equipment	271	118
<b>1,821</b>	<b>Total Vehicles and Other Equipment</b>	<b>2,342</b>	<b>1,878</b>
	<b><u>Information Technology and Communication Equipment</u></b>		
672	Lap Tops and Desk Top Replacement	1,273	1,238
0	Lockers for charging and storage	200	0
122	EIS Replacement	0	0
132	DFU Server replacemnt	0	11
392	Airwave (replacement units)	13	0
970	Control Room Technology Replacement	531	406
96	Wrexham DHQ Airwave Booster	0	0
106	Mobile Data Devices	15	19
0	Mobile Responder App	200	114
0	National Enablement Programme	1,180	689
0	Connectivity Software	85	0
0	Wifi	250	94
0	Digital Workplace Audio Visual	200	74
0	Digital Intelligence & Investigation	18	0
0	Digital Evidence Management	125	0
0	Telephone Equipoment	250	0
0	Nexus Memory Upgrade	50	0
0	Backup upgrade	156	127
0	Local Area Network	80	0
0	Thin Clients	50	0
0	Risk Register	74	0
0	Command and Control Upgrade	100	42
0	Body Worn Video	535	533
0	GIS Upgrade	78	70
80	CHORUS Upgrade	0	0
<b>2,570</b>	<b>Total Information Technology and Communication</b>	<b>5,463</b>	<b>3,417</b>
<b>11,273</b>	<b>Total Capital Expenditure</b>	<b>9,176</b>	<b>6,374</b>

<b>2018-2019 Actual £000</b>	<b>Description</b>	<b>2019-2020 Revised Budget £000</b>	<b>2019-2020 Actual £000</b>
	<b>Funding of Capital Programme</b>		
462	Home Office General Capital Grants	462	472
2,350	Revenue Contribution	2,269	2,271
970	Earmarked Reserves	3,536	1,460
1,702	Capital Receipts	475	310
5,789	Borrowing funded in revenue	2,434	1,861
<b>11,273</b>	<b>Total Funding</b>	<b>9,176</b>	<b>6,374</b>

**NORTH WALES POLICE CHIEF CONSTABLE**

**STATEMENT OF ACCOUNTS  
2019 – 2020**

## Table of Contents

Narrative Report .....	3
Statement of Responsibilities for the Statement of Accounts .....	16
Expenditure and Funding Analysis .....	17
Comprehensive Income and Expenditure Statement.....	18
Movement in Reserves Statement.....	19
Balance Sheet.....	20
Cashflow Statement .....	21
Notes to the Chief Constable's Statement of Accounts.....	22
Police Pension Fund Account.....	40
Statement of Accounting Policies .....	41
Annual Governance Statement 2019-2020 .....	56
The independent auditor's report of the Auditor General for Wales .....	67



## Narrative Report

### Chief Constable's Accounts – Introduction from Chief Constable, Carl Foulkes

It remains a huge privilege to be the Chief Constable of North Wales Police and I write this introduction to our Annual Accounts Narrative Report knowing that one of my key duties is to ensure that the resources placed under my responsibility are used as efficiently and effectively as possible as we strive to deliver the best policing services that we can to the communities of North Wales.

North Wales itself remains an area of great beauty, diversity, culture and popularity, with a dynamic mix of residents, those who work here and visitors. As a police force, we play an important role in supporting and protecting all sections of the community.

With a population of circa 0.7m, the North Wales force area covers six geographic counties, namely Gwynedd, Anglesey, Conwy, Denbighshire, Flintshire and Wrexham and is serviced by a single Health Board, Betsi Cadwaladr University Health Board and by the North Wales Fire and Rescue Service and Authority. The area is also serviced by the National Probation Trust and the Welsh Ambulance Service Trust.

The area encompasses both urban and rural areas including two cities, the Snowdonia National Park, two significant ports in Holyhead in Anglesey and Mostyn in Flintshire, industrial regions and numerous busy towns, many of which attract a high volume of tourists during the summer months.

If we are to deliver in our role of supporting and protecting all sections of our community to the levels that we aspire to, then we must ensure that we use our resources in the way that allows us to most effectively deliver on our strategy.

### Chief Constable's Accounts – Narrative Report by the Director of Finance & Resources, Seb Phillips

#### INTRODUCTION

This Narrative report aims to provide a commentary around how resources have been used by the organisation to achieve its desired outcomes and deliver on its strategy. It is subject to independent scrutiny by our appointed external auditors and the aim is to produce a report that is fair, balanced and understandable.

To that end the narrative report starts by clarifying the responsibilities of the Police & Crime Commissioner and Chief Constable with sections on the organisation's Strategic Priorities, Operational and Financial Performance, Future Outlook and important content relating to the main Statement of Accounts then following on within the report.

With regard, to the review of financial performance in particular, there is a need to reference figures external to this report to deliver an overall analysis of the position. The Code of Practice on Local Government Accounting in the United Kingdom 2019-2020 (CIPFA/LASAAC) provides us with guidance on how we should prepare our accounts to comply with International Financial Reporting Standards and also in line with legislation.

While we must comply with these requirements in preparing our Statement of Accounts, for the purposes of effectively monitoring our income and expenditure, we measure our financial performance in the year by comparing our budget with our outturn (actual income and expenditure in the year) and ultimately the impact of this on usable reserves at Group level.

The review of financial performance in the section that follows analyses performance against those budgeted figures and also makes several references to figures that can be reconciled back to the Group (rather than Chief Constable) 2019-2020 Statement of accounts.

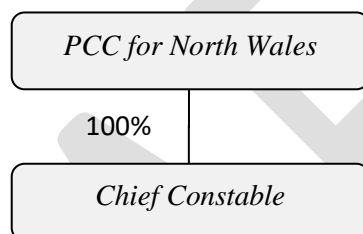
It is felt that preparing the narrative report in this way provides greater insight into the substance of the financial performance of the Force over FY2019-2020.

## **GOVERNANCE & RESPONSIBILITIES**

2019-2020 marks the eighth year since the introduction of Police and Crime Commissioners in England and Wales, following the implementation of the Police Reform and Social Responsibility Act 2011.

In principle, the Act established both the Police and Crime Commissioner and the Chief Constable as corporations sole, each deemed a separate legal entity that can employ staff, enter into contracts and take part in legal proceedings. The Police and Crime Commissioner has the responsibility to secure the maintenance of an efficient and effective police force and will commission the delivery of this from the Chief Constable. The Act has also established Police and Crime Panels for each policing area whose role is to hold the Police and Crime Commissioners to account for their decisions and actions.

In practice the two corporations sole are required to prepare their own statutory single entity Statement of Accounts, in accordance with the Code of Practice on Local Authority Accounting and relevant International Financial Reporting Standards. The Police and Crime Commissioner is also required to produce a set of Group Accounts. The Police and Crime Commissioner is identified as the holding organisation and the Chief Constable is deemed a wholly owned subsidiary. The nature of the group's structure is set out within the legislation and the preparation of the group accounts is in accordance with statutory accounting practice.



The Statement of Accounts for 2019-2020 provides a picture of the financial position at 31 March 2020 and a summary of the income and expenditure in the year to 31 March 2020.

## **NORTH WALES STRATEGIC PRIORITIES**

Key objectives and performance priorities are set out in the Police and Crime Plan 2017-2021. The priorities in the plan have been developed in response to the areas of greatest threat, risk and harm facing North Wales following an extensive consultation process.

The following priority areas were set within the Police and Crime Plan 2017-2021:

- Domestic Abuse
- Modern Day Slavery
- Organised Crime
- Sexual Abuse
- Delivering Safer Neighbourhoods

The Chief Constable's Delivery Plan sets out the specific actions North Wales Police will take in delivering these priorities. Of note is the importance of partnership working in tackling them.

All priority areas present issues beyond policing and an effective response can be delivered only in partnership as reflected in the schematic below:



The Police and Crime Plan 2017-2021 is available on the PCC's Website <https://www.northwales-pcc.gov.uk>

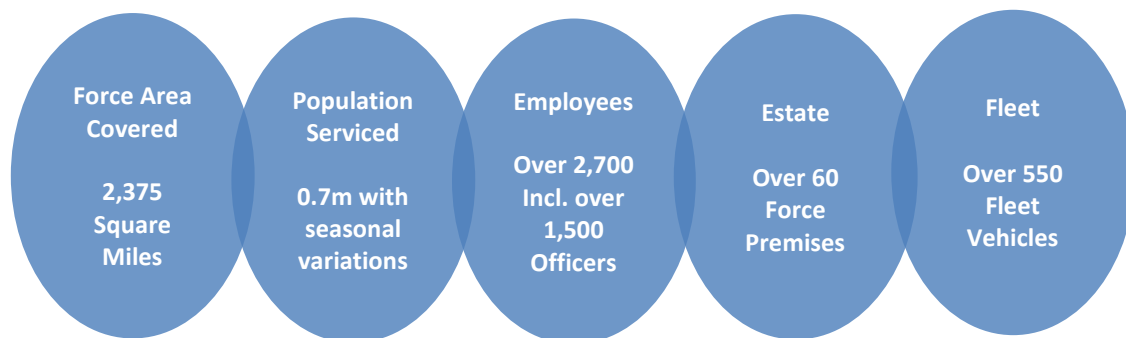
The Chief Constable's 'plan on page' for 2019-2020 is outlined below:

DRAFT

**OPERATIONAL PERFORMANCE**

During 2019-2020 North Wales Police continued to deliver an effective policing service to our communities during challenging times.

The schematic below provides a simple overview of some of the key facts and figures relating to the resources required to deliver an effective Police Service:



Notable operational achievements over the course of FY2019-2020 included:

- The introduction of the Force Intercept Team, to target organised crime groups.
- Increasing the resources allocated to deal with serious and organised crime; domestic abuse; and to manage serious and violent offenders.
- Increasing the functionality of the team dealing with child criminal exploitation.
- Enhancing and increasing the Force Taser capability;
- Providing funding for early intervention, to help children deal with adverse experiences;
- Recruiting additional Officers to resource the growth above and the initial 20 officers allocated to North Wales Police as part of phase 1 of Operation Uplift (the government's announcement to increase police officer numbers by 20,000 in the next three years). A further 42 additional Officers will have been recruited by June 2020.
- Overall there being no significant change in the overall crime victim satisfaction surveys over the last 12 months.
- Crime Survey in England & Wales Data (Dec2019) showing a continued strong confidence in the police.

Further important context to the performance above is that 2019-2020 also saw a significant demand being placed on the police service with increased activity and threats in the crime areas of terrorism, sexual exploitation and cyber-crime.

In addition, during the last quarter of 2019-2020 the Force had the need to re-align its priorities to deal with the COVID-19 policing requirements, while also continuing to protect the vulnerable in society in line with the priorities in the Police and Crime Plan 2017-2021.

The Police and Crime Commissioner produces an Annual Report providing further detail regarding performance for the year which can be found [here](#).

### **CORPORATE RISK**

A Joint Risk Management Framework is shared by the Police & Crime Commissioner and Chief Constable to identify, evaluate and manage the risks faced by the respective organisations. The framework defines the steps that are required to gain the necessary understanding to support effective decision making.

Examples of Corporate Risks identified, tracked or monitored by the Joint framework during 2019-20 included: Adequate financial resources being available to deliver service plans; potential impacts of EU exit and the impact of Covid-19 on service delivery.

### **FINANCIAL PERFORMANCE**

#### **2019-2020 Budget**

The Police and Crime Commissioner operated with a net revenue budget of £154.264m for 2019-2020 which was formally set at a meeting of the Police and Crime Panel on 28 January 2019 and equated to a 5.32% increase to the base revenue budget consisting of:

- Increase in precepts of 8.42%.
- Increase in Government funding of 2.10%;

These increases provided for a context of higher than normal inflationary costs of £5.223m (including additional pension employer costs of £2.088m) and additional growth of £2.614m. Savings of £2.832m were also delivered during the year which allowed £2.793m to be re-invested in service provision.

The Chief Constable is responsible for maintaining the Queen’s peace and enforcement of the law, has direction and control of the force’s officers and staff and is accountable to the Police and Crime Commissioner for the delivery of efficient and effective police services and the managements of resources.

During 2019-2020 the Police and Crime Commissioner delegated the expenditure budget to the Chief Constable. In total, gross expenditure of £188.841 million has been incurred on the policing service for 2019-2020.

### 2019-2020 Net Revenue Outturn & Net Transfer to Reserves

Actual net operating expenditure for 2019-2020 outturned at £152.743m resulting in a net transfer to Group revenue reserves of £1.521m which is within 1% of the Net Revenue Budget of £154.264m (Source: 2019-2020 Group Expenditure & Funding Analysis). This transfer to reserves is split as per the below:

	<b>£m</b>
Earmarked Reserves	0.724
General Reserves	<u>0.797</u>
<b>Net Transfer to Group Reserves</b>	<b><u>1.521</u></b>

The overall net movement in Earmarked reserves is summarised below:

	£m	£m
<b>Earmarked Reserves at 31 March 2019</b>		<b>19.250</b>
Capital reserve from revenue	1.743	
Planned transfer to earmarked reserves	0.441	
<b>Revenue Transactions</b>		<b>2.184</b>
Capital Reserve	-0.801	
Management of Change	-0.659	
<b>Capital Transactions</b>		<b>-1.460</b>
<b>Net Movement</b>		<b>0.724</b>
<b>Earmarked Reserves at 31 March 2020</b>		<b>19.974</b>

Source: 2019-2020 Group Statement of Accounts – Narrative report

Further context for the Earmarked reserve movement of £0.724m was:

- £2.184m related to revenue transactions in 2019-2020 with £0.441m being a planned and committed net movement to earmarked reserves and a further contribution of £1.743m to the Capital Reserve being made from revenue under spends in the year;
- £1.460m related to planned contributions from earmarked reserves to fund capital expenditure being applied offsetting the majority of the figure above. Of this total, £0.801m was funded from the Capital Reserve and £0.659m from the Management of Change.

The increase to the General Reserve of £0.797m represents a reimbursement of additional amounts charged in 2018-2019 relating to treatment of the Secondary Rate Staff Pension Contribution.

### 2019-2020 Analysis of Outturn Operational Expenditure

Operating expenditure for the year increased by 3.8% on prior year to £152.743m (2019: £147.7m), however, overall there was a £4.357m underspend variance to budgeted operating expenditure of £157.100m. This variance is further explained below.

There was a Revenue expenditure underspend of £2.281m on the Budgeted Operating Expenditure of £157.1m:

	<b>£m</b>
Additional Income Received	1.737
Employee underspend	0.163
Premises underspend	0.226
Transport underspend	0.181
Inflation & General Contingency	0.420
Supplies & Services overspend	-0.495
Other net underspends	<u>0.049</u>
<b>Total revenue underspend</b>	<b><u>2.281</u></b>

Furthermore there was an underspend in relation to Capital Financing of £2.076m:

	<b>£m</b>
Capital Financing Vs Outturn	<u>2.076</u>
<b>Total Capital Financing variance</b>	<b><u>2.076</u></b>

**TOTAL VARIANCE** **4.357**

The outturn position on spend and financing is provided in the table below with further explanation of the key variances to follow:

<b>ACTUAL</b>		<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>2018-2019</b>	<b>REVENUE EXPENDITURE</b>	<b>2019-2020</b>	<b>2019-2020</b>	<b>+ (-)</b>
<b>£m</b>		<b>£m</b>	<b>£m</b>	<b>£m</b>
125.640	EMPLOYEE COSTS	132.510	132.819	0.309
4.608	POLICE PENSIONS	3.305	2.833	-0.472
32.592	NON STAFF RUNNING COSTS	34.149	33.817	-0.332
2.844	CAPITAL FINANCING	2.998	2.998	0
0.970	CAPITAL FINANCING FROM RESERVES	3.536	1.460	-2.076
1.208	COMMUNITY SAFETY FUND	1.567	1.518	-0.049
2.534	PARTNERSHIPS	2.785	2.785	0
-23.177	INCOME	-23.750	-25.487	-1.737
<b>147.219</b>	<b>OPERATING EXPENDITURE</b>	<b>157.100</b>	<b>152.743</b>	<b>-4.357</b>
1.014	TRANSFERS TO/-FROM EARMARKED RESERVES (REV)	-0.097	2.184	2.281
-0.970	TRANSFERS TO/-FROM EARMARKED RESERVES (CAP)	-3.536	-1.460	2.076
-0.797	TRANSFER TO/-FROM GENERAL RESERVE	0.797	0.797	0
<b>146.466</b>	<b>NET EXPENDITURE</b>	<b>154.264</b>	<b>154.264</b>	<b>0</b>
	<b>FINANCED BY:</b>			
40.025	POLICE GRANT	40.896	40.896	0
11.758	NATIONAL NON-DOMESTIC RATES	11.841	11.841	0
10.364	REVENUE SUPPORT GRANT	10.655	10.655	0
9.580	FLOOR GRANT	9.842	9.842	0
74.739	COUNCIL TAX	81.030	81.030	0
<b>146.466</b>	<b>TOTAL FINANCING</b>	<b>154.264</b>	<b>154.264</b>	<b>0</b>

Source: 2019-2020 Group Statement of Accounts – Narrative Report

## Further Analysis of Revenue Outturn – Underspend £2.281m

Primary reasons for the underspends outlined above were as follows:

### Employee costs - Underspend 0.163m

The net variance consists of a number of items: an overspend of £0.838m in officer pay and overtime – largely related to the force being proactive in recruiting additional officers to meet the Operation Uplift target - is more than offset by underspends including staff pay, overtime and allowances (underspend £0.276m), training and other costs (underspend £0.253m) and Direct pension costs (underspend £0.472m).

### Non Staff running costs

The main variances are analysed below:

- **Premises – Underspend £0.226m**  
Llandygai specific works and other security works of £0.176m were delayed. As a result, instead of drawing £0.141m from the Estates Security and Maintenance Reserve, as planned, to fund these projects, the reserve was increased by £0.046m.
- **Transport – Underspend £0.181m**  
The underspend was in line with the previous projections with the largest underspend arising from Car and Travel Allowances (£0.125m).
- **Supplies and Services – Overspend £0.495m**  
The overspend was the net impact of a number of elements, the largest of these being £0.140m for IT and Communications.
- **Inflation and General Contingency – Underspend £0.420m**  
This remained unspent at the end of the year in line with previous projections.

### Income - Additional income £1.737m

Significant items driving the variance include:

- **Secondment income - £0.481m** in excess of the budget.
- **Police led Prosecution income - £0.148m** in excess of the budget.
- **Tuition fee income - £0.097m** in excess of the budget.
- **Additional reimbursements - £0.340m** in excess of the budget relating to Regional Insourcing, Firearms Alliance and Go Safe.
- **Additional grant income - £0.242m** announced Q4 including Police Education Qualifications Framework implementation (PEQF); Additional Taser devices and Cyber investigation grant.

## Further Analysis of Capital Financing

The Police Reform and Social Responsibility Act 2011 transferred all assets from the Police Authority to the Police and Crime Commissioner.

Key to its funding, the Capital Programme included planned financing of £3.536m from reserves compared to an actual amount applied in the year of £1.460m meaning that reserves were £2.076m higher than planned, as a result. Although this amount funds capital it has to be accounted for within the revenue account.

The revised capital programme itself for 2019-2020 was set in January 2020 as part of the Medium Term Financial Plan and agreed as part of the Capital Strategy. Capital expenditure estimates for the year amounted to £9.176 million and the actual expenditure for the year amounted to £6.374 million.

The table below summarises the capital expenditure and funding for 2019-2020:

CAPITAL EXPENDITURE	BUDGET	ACTUAL	VARIANCE
	2019-2020	2019-2020	+ (-)
	£m	£m	£m
Building/Estates Works	1.371	1.079	-0.292
Equipment	0.300	0.259	-0.041
Vehicles	2.042	1.619	-0.423
IT and Communications	5.463	3.417	-2.046
<b>NET EXPENDITURE</b>	<b>9.176</b>	<b>6.374</b>	<b>-2.802</b>
<b>FUNDED BY:</b>			
Home Office Capital Grants	0.462	0.472	0.010
Revenue Contribution	2.269	2.271	0.002
Use of Reserves	3.536	1.460	-2.076
Capital Receipts	0.475	0.310	-0.165
Borrowing already funded in revenue	2.434	1.861	-0.573
<b>TOTAL CAPITAL FUNDING</b>	<b>9.176</b>	<b>6.374</b>	<b>-2.802</b>

Source: 2019-2020 Group Statement of Accounts – Appendix A

Key elements of the capital programme driving the figures are outlined below:

**Building and Estates Work** - The new Eastern Divisional Headquarters and Custody at Llay became fully operational during 2018-2019 with the second part of the scheme, the Wrexham Town Centre facility becoming operational in July 2019. An under spend of £0.292m relates to the final cost of the Wrexham Project and delay in commencing the Pwllheli Police Station refurbishment due to IT delays for the temporary Police Station and subsequently COVID-19. The work was rescheduled to commence on 15 June 2020 with COVID Health and Safety regulations in place on site.

**Vehicles and Equipment** - The Vehicle replacement programme progressed well in 2019-2020, and additional Vehicles were provided for growth posts, such as the Intercept Team. There was a delay in delivering 22 vehicles at the end of March due to COVID, these have now been delivered to the Commissioning Centre and accounts for the £0.423m of the under spend in 2020-2021.

**IT and Communications** – A substantial cross cutting Digital and IT upgrade Programme was commenced in 2019-2020. This included implementation of personal issue lap top and body worn video equipment for Officers who previously shared equipment, national projects and other smaller upgrades and developments within the Force’s infrastructure. The under spend of just over £2m reflects the complexity and ambitious programme set at the beginning of the year, which includes inter-relationships between the individual schemes. Work on the programme has continued in 2020-2021 with the programme remaining a key strand of delivering its response to Covid-19 and its wider strategy.

Some of the projects are nationally driven which can result in delays beyond the Force’s direct control.

- The largest element of the 2019-2020 IT programme was the provision of Officers with 2 in 1 lap-tops as part of the Connected Officer and Digital Workplace Projects. These were being deployed in the last quarter of 2019-2020 which assisted with COVID policing, with the projects continuing into 2020-2021.
- Additional and upgraded replacement personal issue Body Worn Video cameras were purchased and deployed in 2019-2020.
- The largest single project under spend was on the National Enablement Programme (NEP). The NEP is designed to provide policing with the tools and capabilities needed for the future (including such tools as Office365). Collaboration at a national policing level will be enabled allowing digital communications and mobile technology to be better utilised locally, regionally and nationally. The delays, in part, stem from the complexity of implementing this at a national level with work continuing in 2020-2021.
- The overall Digital programme was reviewed during Quarter 4 to ensure that its Strategic fit; overarching governance and programme priorities continued to match up to the organisation’s needs. A number of smaller projects were put on hold or delayed pending the implementation of the larger projects which remain a critical



work stream for the wider organisation moving into 2020-2021. The smaller projects will be reviewed again during 2020-2021 to further assess requirements.

- During the COVID lockdown period a moratorium on ICT Changes was put in place on non COVID related IT developments.

The capital transactions and expenditure which include statutory overrides are within the Group Statement of Accounts.

### RECONCILIATION OF FUNDING AVAILABLE & GAAP

The sections above show how the funding available to the Police and Crime Commissioner (i.e. government grants and council tax) for the year have been allocated to provide services in comparison with the original budget set. It is on this basis that the expenditure and income is managed on a day to day basis.

However, the primary statements that follow within the Statement of Accounts are prepared and presented in accordance with generally accepted accounting practices, and show the accounting cost in year rather than the amount to be funded from taxation.

To aid understanding when reviewing the Statement of Accounts information to follow, a table below shows a reconciliation between the two accounting methods referred to above with specific Notes to the Accounts providing further information if required. The reconciliation works back to the overall Group position as reflected in the Group statement of accounts.

As table above		£m	£m	£m	£m	£m	Page 19
Narrative Report	Actual	Adjustments to Revenue	Adjustments between Revenue & Capital	Re-alignment of Investment income & exp.	Group	Comprehensive Income and Expenditure Statement	
<b>Operating Expenditure</b>	<b>152.743</b>	29.090*	-6.100#	<b>-0.926</b>	<b>174.807</b>	<b>Net Cost of Services</b>	
		0.380	-0.355	0	<b>0.025</b>	Other Operating Exp (Note 9)	
		46.193	0	0.926	<b>47.119</b>	Financing & Investment inc & exp (Note 10)	
		-20.371	0	0	<b>-20.371</b>	Home Office Grant payable towards the cost of retirement benefit (CIES & Note 34)	
<b>Financed by: Police Grant, NNDR, RSG, Council Tax</b>	<b>-154.264</b>	-0.472	0	0	<b>-154.736</b>	Taxation and Non-specific grant income (Note 11)	
<b>Net Expenditure</b>	<b>-1.521</b>	<b>54.820</b>	<b>-6.455</b>	0	<b>46.844</b>	<b>Surplus (-)/Deficit (+) on Provision of Service</b>	
		<b>48.365</b>					
<b>Movement in Reserves</b>	<b>1.521</b>						

\* includes £6.354m charges for depreciation and impairment of non-current assets, £0.833m holiday pay and £21.903m pension costs adjustments

# includes -£2.369m statutory provision for repayment of debt and -£3.731m capital expenditure financed from revenue balances

Source: 2019-2020 Group Statement of Accounts – Narrative Report.

### RESERVES, PROVISIONS, SOURCES of INCOME & BORROWING:

#### Reserves

The movement in Group reserves are shown in the table below:

<b>Movement in Reserves 2019-20</b>	<b>Balance at 31 March 2019</b>	<b>Re state 31 March 2019</b>	<b>Transfers Out 2019-2020</b>	<b>Transfers In 2019-2020</b>	<b>Total Movement</b>	<b>Balance at 31 March 2020</b>
	£m	£m	£m	£m	£m	£m
<b>General Reserve</b>	<b>4.392</b>	<b>0</b>	<b>0</b>	<b>0.797</b>	<b>0.797</b>	<b>5.189</b>
<b>Earmarked Reserves</b>						
Capital Reserve	2.060	0	-0.801	1.743	0.942	3.002
Pensions ill health reserve	0.915	0	0	0.200	0.200	1.115
PFI Reserve	4.333	-1.200	0	0.044	-1.156	3.177
Major Incident Reserve	2.435	0	0	0	0	2.435
Insurance Reserve	1.173	0	0	0	0	1.173
Estates Security and Maintenance	1.033	1.200	-0.131	0.177	1.246	2.279
Partnerships Balances Reserve	0.653	0	0	0.021	0.021	0.674
Management of Change Reserve	5.949	0	-0.659	0	-0.659	5.290
Training Reserve	0	0	0	0.100	0.100	0.100
Commissioners Community Safety Fund	0.461	0	0	0.049	0.049	0.510
Legal Reserve (OPCC)	0.056	0	0	0	0	0.056
Office of the Police & Crime Commissioner Reserve	0.182	0	-0.019	0	-0.019	0.163
<b>Total Earmarked Reserves</b>	<b>19.250</b>	<b>0</b>	<b>-1.610</b>	<b>2.334</b>	<b>0.724</b>	<b>19.974</b>
<b>Total Revenue Reserves</b>	<b>23.642</b>	<b>0</b>	<b>-1.610</b>	<b>3.131</b>	<b>1.521</b>	<b>25.163</b>
<b>Capital Receipts Reserve</b>	<b>0.009</b>	<b>0</b>	<b>-0.310</b>	<b>0.355</b>	<b>0.045</b>	<b>0.054</b>
<b>Total all reserves</b>	<b>23.651</b>	<b>0</b>	<b>-1.920</b>	<b>3.486</b>	<b>1.566</b>	<b>25.217</b>

**Usable Reserves** – these are available for future expenditure (further details are in Note 7 and 8 of the Group statement of accounts)

**Source:** 2019-2020 Group Movement in Reserves Statement

The Police and Crime Commissioner's reserves are required to meet any unforeseen events, fund the revenue and capital plans of the Force over forthcoming periods and to facilitate changes and developments that are required to make improve efficiency and effectiveness and meet new demands.

Reserves have been earmarked for Ill Health retirements which were agreed in April 2020 and for some Estates work that will be carried out in 2020-2021. Additional grants and income were agreed and received in the last quarter of the year and reimbursements for seconded officers also increased. The additional cost of policing COVID-19 in 2019-2020 was not significant; the majority of the costs will be incurred in 2020-2021.

#### **Capital Balances & Reserves:**

The following table provides a summary of the capital balances and reserves held by the Police and Crime Commissioner:-

<b>CAPITAL BALANCES AND RESERVES</b>	<b>OPENING BALANCE 01/04/2019</b>	<b>MOVEMENT</b>	<b>CLOSING BALANCE 31/03/2020</b>
	£'000	£'000	£'000
<b><u>USABLE CAPITAL RESERVES</u></b>			
Capital Receipts Reserve	9	45	54
<b><u>UNUSABLE CAPITAL RESERVES</u></b>			

Revaluation Reserve	19,823	1,626	21,449
Capital Adjustment Account	19,342	650	19,992

**Source:** 2019-2020 Group Statement of Accounts – Notes 19 & 20

During the year the Police and Crime Commissioner reviewed asset valuations of 10 properties within the portfolio.

### Provisions:

PROVISIONS	OPENING BALANCE £'000	MOVEMENT £'000	CLOSING BALANCE £'000
INSURANCE FUND	872	-34	838

**Source:** 2019-2020 Group Statement of Accounts – Note 18

### Borrowing:

During the year the Police and Crime Commissioner took out £10 million long term loans to finance capital expenditure but also used internal funds to manage cash flows. Short term borrowing was required during the financial year due to the reduction in reserves and the uneven profile of pension grant receipts. The total of loans outstanding at the end of the financial year was £14.875 million, £5.000 million of which related to new short term loans (2018-2019 £16.657 million).

**Source:** 2019-2020 Group Statement of Accounts – Note 36

### FUTURE OUTLOOK

Uncertainty surrounding the level and potential impact of the future funding settlements in the Police Service mandates the need to continue to ensure that we maintain a stable financial platform and continue to review and transform our services. The impacts of Covid-19 and an awaited outcome of a planned Comprehensive Spending Review heighten the current levels of uncertainty further.

The Medium Term Financial Plan sets out the financial requirements over the 2020-2025 period. It links the policing plan and priorities to the financial strategy and can be found on the Police and Crime Commissioner's Website.

The Police and Crime Commissioner and Chief Constable are committed to ensuring that the police service in North Wales is fit for purpose and provides value for money to the people of North Wales. An essential part of this is the requirement for adequate reserves to meet forthcoming challenges and ultimately protect front line services. Having a sustainable financial platform is vitally important for future service delivery.

The 2020-2021 Budget was set by the Police and Crime Commissioner and approved by the Police and Crime Panel in January 2020 at £163.705 million. This represented a 4.5% Council Tax increase and an overall net increase of 6.12% compared to the 2019-2020 budget of £154.264 million. The increase includes an allocation of 62 additional Police Officers from phase 1 of the Governments' Operation Uplift which will increase officers numbers by 20,000 nationally.

Furthermore, significant investments have been made in protective and investigative capabilities targeting serious and organised crime and exploitation of vulnerable individuals and in digital development which will lead to improved productivity and efficiencies in the future.

The results of the June 2016 European Union (EU) referendum where the UK has elected to leave the EU has had and continues to have a political impact across the country. Article 50 was subsequently triggered on 29 March 2017 with the intention of leaving the European Union on the 29 March 2019. This did not transpire resulting in further uncertainty with regard to the United Kingdom's exit from the European Union. The UK formally left the EU on 31 January 2020. It is uncertain at this time what long term impact this may have upon the police service and the funding of the service. Detailed planning around the short term operational impact has been managed locally and nationally and will be continually reviewed as the transition period end date on 31 December 2020 approaches.

During the last quarter of 2019-2020 the Coronavirus pandemic spread internationally resulting in the UK going into lockdown on 23 March 2020. The impact on the 2019-2020 accounts was limited although the publishing timelines were adjusted to reflect the disruption to normal business. Additional disclosures or revaluations are included where appropriate and were key considerations with regard to Pension and Asset valuations in particular. The costs of policing relating to the pandemic is being monitored and managed within the 2020-2021 budgets. It is uncertain at this time what medium or long term impact the pandemic will have operationally or financially. However, the Force has set up a Recovery Group to manage any issues and to ensure implications are incorporated to the planning cycle wherever possible.

Challenges still exist for the Police Service due to the level of imposed cuts over the last eight years coupled with continued uncertainty over government funding. The Police and Crime Commissioner continues to implement the budget strategy to deliver the required savings over the period and as part of this has identified and delivered £2.8 million of savings during 2019-2020. As part of the strategy, the level of reserves and provisions currently held is considered prudent and the general reserve of £5.189 million is slightly over 3% of the net revenue expenditure for the year which is within the acceptable range of 3% to 5% as defined in the Medium Term Financial Plan.

The Chief Constable has a long term liability on the Balance Sheet arising from the treatment of International Accounting Standard 19 (IAS 19) Post-Employment Benefits. This relates to the Police Officers Pension Schemes and the Police Staff Local Government Pension Scheme liabilities. This amounts to -£1.738 billion as at 31 March 2020. Further details can be obtained from Note 17 in the accounts.

### **ACCOUNTING POLICIES**

Changes in accounting policies are made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the financial position or financial performance. Minor changes have been made to update the policies (for example the change in the post employment benefits) - these have had no material effect on the accounts and so has not required re-statement of the previous year's accounts.

### **COLLABORATION with OTHER BODIES**

Police and Crime Commissioners are encouraged to explore areas where they might collaborate on the delivery of services, either with other police forces or on a local level with other public bodies.

To that end the Police and Crime Commissioner is working closely with the other Welsh Forces and the North West Region to explore areas for collaboration; details of current arrangements are in Note 39. On a local level, the Force's Facilities Department is managing jointly the estate of the Police and Crime Commissioner and the North Wales Fire and Rescue Service and further opportunities for joint working are being explored. The Police and Crime Commissioner also operates a joint control room with North Wales Fire and Rescue Service in St. Asaph.

In 2013 the Police and Crime Commissioner transferred the helicopter to the National Policing Air Service (NPAS). This is a mandatory national contract for delivery of a Police Air Service throughout the whole of the UK. The Police and Crime Commissioner continues to work with Cheshire Constabulary delivering an Armed Policing Alliance and Police Dog Section to enhance operational performance whilst continuing to deliver efficiencies and savings necessary to meet the government funding reductions in the service.

### **EVENTS AFTER THE REPORTING PERIOD**

At the time that the Statement of Accounts were submitted to the Police and Crime Commissioner on the 5 October 2020, all material adjusting or non-adjusting events which would be required to be included in the Statement of Accounts have been reflected under Note 6. *(To be updated at point of final sign off)*

## CHIEF CONSTABLE'S STATEMENT OF ACCOUNTS

The Act and other legislative documents specify that the Police and Crime Commissioner should hold the group reserves and account for income received. Therefore, the Chief Constable's Cash flow Statement and Movement of Reserves Statement will only contain the movements relating to the Accumulated Absence Account. Movements relating to all other reserves and cash flows are reported at Group level and contained within the Group Statement of Accounts.

The accounts present a detailed picture of the financial affairs of the Chief Constable and comprise:-

- **Statement of Responsibilities** (Page 16).  
This sets out the responsibilities of the Chief Constable and the Chief Financial Officer in respect of the Statement of Accounts and confirms that the accounts have been prepared in accordance with the requirements of the Code of Practice on Local Authority Accounting.
- **Expenditure and Funding Analysis** (Page 17).  
This shows how annual expenditure is used and funded from resources (government grants, council tax precept and business rates) by the Police and Crime Commissioner and the Group in comparison with those resources consumed or earned by the Police and Crime Commissioner and the Group in accordance with generally accepted accounting practices. It also shows how this expenditure is allocated for management accounting purposes. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.
- **Comprehensive Income and Expenditure Statement** (Page 18).  
This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices rather than the amount to be funded from taxation. The Police and Crime Commissioner Group raises taxation to cover expenditure in accordance with statutory requirements and uses this income to provide intra-group funding to the Chief Constable. The costs funded by taxation may be different from the accounting cost. The taxation position is shown in both the Expenditure and Funding Analysis and the Movement in Reserves Statement.
- **Movement in Reserves Statement** (Page 19).  
This summarises the movement in the year on the different reserves held by the Chief Constable analysed into usable reserves (those that can be applied to fund expenditure) and other (principally technical accounting) unusable reserves.
- **Balance Sheet** (Page 20).  
This shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Chief Constable. The net assets of the Chief Constable (assets less liabilities), are matched by the reserves held by the Chief Constable. The Chief Constable holds only unusable reserves i.e. that are not able to be used to provide services.
- **Cash Flow Statement** (Page 21).  
This statement shows the changes in cash and cash equivalents during the year.
- **Notes to the Statements** (Pages 22 to 39).  
These are all the explanatory notes relating to the statements.
- **Police Pension Fund Account** (Page 40).  
This details the transactions relating to Police Pension income and expenditure.
- **Statement of Accounting Policies** (Page 41).  
This statement supports the accounts and details the specific principles, rules and practices applied by the Group in preparing and presenting the financial statements.

## **Statement of Responsibilities for the Statement of Accounts**

The purpose of this statement is to set out the responsibilities of the Chief Constable and the Chief Financial Officer in respect of the Statement of Accounts.

### **The Chief Constable's Responsibilities**

The Chief Constable is required:-

- \* to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this organisation, that officer is the Chief Financial Officer (Director of Finance and Resources).
- \* to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- \* approve the statement of accounts.

I approve this Statement of Accounts for the year ended 31 March 2020.

**Carl Foulkes Chief Constable for North Wales**

Date:

### **The Chief Financial Officer's Responsibilities**

The Chief Financial Officer is responsible for the preparation of the Statement of Accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ('the Code').

In preparing this Statement of Accounts, the Chief Financial Officer has:

- \* selected suitable accounting policies and then applied them consistently.
- \* made judgments and estimates that were reasonable and prudent.
- \* complied with the Code of Practice.

The Chief Financial Officer has also:

- \* kept proper accounting records which were up to date.
- \* taken reasonable steps for the prevention and detection of fraud and other irregularities.

### **CHIEF FINANCIAL OFFICER'S CERTIFICATE**

The statement of accounts has been prepared in accordance with the requirements of the Local Government Accounts and Audit (Wales) Regulations 2014, and reflects the format and content of the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Local Authority Accounting 2019-2020 and the Service Reporting Code of Practice.

I certify that this Statement of accounts give a true and fair view of the financial position of the Chief Constable at the reporting date and of its income and expenditure for the year ended 31 March 2020.

The audit certificate appears on pages 67 to 68.

**Seb Phillips (Director of Finance and Resources)**

Date:

### Expenditure and Funding Analysis

The objective of the Expenditure and Funding Analysis is to demonstrate to council tax payers how the funding available to the Chief Constable for the year has been used in providing services in comparison with those resources consumed or earned by the Chief Constable in accordance with generally accepted accounting practices. The Expenditure and Funding Analysis also shows how this expenditure is allocated for decision making purposes. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

	Net Expenditure chargeable to the General Fund	Adjustments between accounting and funding basis (Note 3)	Net Expenditure in the Comprehensive Income & Expenditure Statement	Net Expenditure chargeable to the General Fund	Adjustments between accounting and funding basis (Note 3)	Net Expenditure in the Comprehensive Income & Expenditure Statement
	2018-2019			2019-2020		
	£'000	£'000	£'000	£'000	£'000	£'000
Policing Services	188,110	67,016	255,126	188,841	2,365	191,206
<b>Net Cost of Services before intra group transfer</b>	<b>188,110</b>	<b>67,016</b>	<b>255,126</b>	<b>188,841</b>	<b>2,365</b>	<b>191,206</b>
Intra Group Transfer	-188,110	0	-188,110	-188,841	0	-188,841
<b>Net Cost of Services</b>	<b>0</b>	<b>67,016</b>	<b>67,016</b>	<b>0</b>	<b>2,365</b>	<b>2,365</b>
Other Income and Expenditure	0	43,480	43,480	0	46,193	46,193
<b>Surplus(-)/Deficit(+) on provision of services</b>	<b>0</b>	<b>110,496</b>	<b>110,496</b>	<b>0</b>	<b>48,558</b>	<b>48,558</b>

## Comprehensive Income and Expenditure Statement

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices. The overall net cost of services is nil as the operational cost of policing is funded via a transfer from the Police and Crime Commissioner to the Chief Constable. The overall financial position is reported within the Group Financial Statements.

Gross Expenditure		Gross Expenditure
<b>2018-2019</b>		<b>2019-2020</b>
<b>£000</b>		<b>£000</b>
54,361	Police Officers	56,276
37,562	Support Staff	38,752
126,792	Pensions	57,209
1,617	Allowances	1,328
1,089	Indirect Employees Expenses	1,425
6,032	Premises	6,330
2,756	Transport Expenses	2,791
18,183	Supplies and Services	18,934
9,319	Third Party Payments	10,517
132	Support Services	148
-2,463	PCC expenditure on grants and initiatives	-3,337
-254	Uncompensated absences accrual	833
<hr/>		<hr/>
<b>255,126</b>	<b>Cost of Services</b>	<b>191,206</b>
<b>-188,110</b>	Commissioning Costs (intra-group transfer)	-188,841
<hr/>		<hr/>
<b>67,016</b>	<b>Net Cost of Services</b>	<b>2,365</b>
43,480	Financing & investment income and expenditure	46,193
<hr/>		<hr/>
<b>110,496</b>	<b>Surplus (-)/Deficit (+) on Provision of Services</b>	<b>48,558</b>
61,911	Actuarial Gains (-)/Losses (+) on pensions assets/liabilities	-188,625
<hr/>		<hr/>
<b>61,911</b>	<b>Other Comprehensive Income and Expenditure</b>	<b>-188,625</b>
172,407	Intra group transfer	-140,067
<hr/>		<hr/>
<b>0</b>	<b>Total Comprehensive Income and Expenditure</b>	<b>0</b>



### Movement in Reserves Statement

This statement shows the movement in the year on the different reserves held by the Chief Constable.

	General Fund Balance	Total Usable Reserves	Unusable Reserves	Total Chief Constable Reserves
	£000	£000	£000	£000
<b>Balance at 31 March 2018</b>	<b>0</b>	<b>0</b>	<b>-4,722</b>	<b>-4,722</b>
<u>Movement in reserves during 2018-2019</u>				
Total Comprehensive Expenditure and Income	-110,496	<b>-110,496</b>	<b>110,750</b>	<b>254</b>
Adjustments between accounting basis & funding basis under regulations (Note 4)	110,496	<b>110,496</b>	<b>-110,496</b>	<b>0</b>
Net increase (+)/decrease (-) in 2018-2019	<b>0</b>	<b>0</b>	<b>254</b>	<b>254</b>
<b>Balance at 31 March 2019 carried forward</b>	<b>0</b>	<b>0</b>	<b>-4,468</b>	<b>-4,468</b>
<u>Movement in reserves during 2019-2020</u>				
Total Comprehensive Expenditure and Income	-48,558	<b>-48,558</b>	<b>47,725</b>	<b>-833</b>
Adjustments between accounting basis & funding basis under regulations (Note 4)	48,558	<b>48,558</b>	<b>-48,558</b>	<b>0</b>
Net increase (+)/decrease (-) in 2019-2020	<b>0</b>	<b>0</b>	<b>-833</b>	<b>-833</b>
<b>Balance at 31 March 2020 carried forward</b>	<b>0</b>	<b>0</b>	<b>-5,301</b>	<b>-5,301</b>

## Balance Sheet

The Balance Sheet shows the assets and liabilities recognised by the Chief Constable. The net usable assets position is nil as the intra-group transactions transfer the assets and liabilities into the Group/Police and Crime Commissioner's accounts. The Chief Constable does not hold any reserves to meet any obligations as these are held by the Group and the overall financial position is reported within the Group Financial Statements.

<b>31 March 2019</b>		<b>31 March 2020</b>
<b>£000</b>		<b>£000</b>
1,878,923	Long Term Debtor with the PCC (Note 17 - Pension)	1,738,023
1,878,923	<b>Long Term Assets</b>	1,738,023
685	Inventories (Note 10)	634
834	Prepayments (Note 11)	894
7,836	Intra Group Transfer (Note 1)	6,791
9,355	<b>Current Assets</b>	8,319
-12,304	Short Term Creditors (Note 12)	-12,092
-1,519	Intra group Transfer (Note 1)	-1,528
-13,823	<b>Current Liabilities</b>	-13,620
-1,878,923	Pension Liabilities (Note 17)	-1,738,023
-1,878,923	<b>Long Term Liabilities</b>	-1,738,023
<b>-4,468</b>	<b>Net Assets</b>	<b>-5,301</b>
-4,468	Accumulated Absence Account	-5,301
<b>-4,468</b>	<b>Total Unusable Reserves</b>	<b>-5,301</b>

### Cashflow Statement

This Cash Flow statement shows the changes in cash and cash equivalents during the reporting period. All cash and cash equivalents are held by the Police and Crime Commissioner and are shown within the Group Accounts.

2018-2019 £000		2019-2020 £000
110,496	Net surplus (-) or deficit (+) on the provision of services	48,558
-110,496	Adjust net surplus (-) or deficit (+) on the provision of services for non-cash movements	-48,558
0	Adjust for items included in the net surplus (-) or deficit (+) on the provision of services that are investing and financing activities	0
0	Net cash flows from Operating Activities	0
0	Investing activities	0
0	Financing activities	0
<b>0</b>	<b>Net increase (-) or decrease (+) in cash and cash equivalents</b>	<b>0</b>
0	Cash and cash equivalents at the beginning of the reporting period	0
<b>0</b>	<b>Cash and cash equivalents at the end of the reporting period</b>	<b>0</b>

## Notes to the Chief Constable's Statement of Accounts

### 1. Intra Group Transfer

The intra group transfer represents the short term amounts due relating to creditors, prepayments, inventories and adjustments between the accounting basis and funding basis received by the Chief Constable as at the 31 March 2020.

### 2. Restatement of the Comprehensive Income and Expenditure Statement

There are no changes that require the restatement of the previous year's Statement.

### 3. Notes to the Expenditure and Funding Analysis

<b>Adjustments between Funding and Accounting Basis 2019-2020</b>			
Adjustments from General Fund to arrive at the Comprehensive Income and Expenditure Statement amounts	Net change for the Pensions Adjustments  (Note 1)	Other Adjustments  (Note 2)	Total Adjustments
Chief Constable	1,532	833	2,365
<b>Net Cost of Service</b>	<b>1,532</b>	<b>833</b>	<b>2,365</b>
Other income and expenditure from the Expenditure Funding Analysis	46,193	0	<b>46,193</b>
<b>Difference between the General Fund surplus/deficit and the Comprehensive Income and Expenditure Statement surplus/deficit on the provision of services</b>	<b>47,724</b>	<b>833</b>	<b>48,558</b>

<b>Adjustments between Funding and Accounting Basis 2018-2019</b>			
Adjustments from General Fund to arrive at the Comprehensive Income and Expenditure Statement amounts	Net change for the Pensions Adjustments  (Note 1)	Other Adjustments  (Note 2)	Total Adjustments
Chief Constable	67,270	-254	67,016
<b>Net Cost of Service</b>	<b>67,270</b>	<b>-254</b>	<b>67,016</b>
Other income and expenditure from the Expenditure Funding Analysis	43,480	0	43,480
<b>Difference between the General Fund surplus/deficit and the Comprehensive Income and Expenditure Statement surplus/deficit on the provision of services</b>	<b>110,750</b>	<b>-254</b>	<b>110,496</b>

#### **Note 1: Net change for pension adjustments**

Net change for the removal of pension contributions and the addition of IAS 19 Employee Benefits pension related expenditure and income:

For **services** this represents the removal of the employer pension contributions made by the authority as allowed by statute and the replacement with current service costs and past service costs;

For **Financing and investment income and expenditure** – the net interest on the defined benefit liability is charged to the CIES.

## Note 2: Other Adjustments

Other differences between amounts debited/credited to the Comprehensive Income and Expenditure Statement and amounts payable/receivable to be recognised under statute:

For **Financing and investment income and expenditure** the other differences column recognises adjustments to the General Fund for the timing differences for premiums and discounts;

The charge under **Taxation and non-specific grant income and expenditure** represents the difference between what is chargeable under statutory regulations for council tax and NDR that was projected to be received at the start of the year and the income recognised under generally accepted accounting practices in the Code. This is a timing difference as any difference will be brought forward in future Surpluses or Deficits on the Collection Fund.

### 4. Adjustment between Accounting Basis and Funding Basis under Regulations

This note details the adjustments that are made to the total comprehensive income and expenditure recognised by the Chief Constable in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the Chief Constable to meet future expenditure.

The majority of the adjustments relate to the accounts of the Commissioner. The exceptions are the adjustments in respect of the pensions Reserve and the Accumulated Absence account which are presented below.

2019-2020	Usable Reserves			Movement in Unusable Reserves £000
	General Fund Balance £000	Capital Receipts Reserve £000	Capital Grants Unapplied £000	
<b>Adjustments to Revenue Resources:</b>				
Pensions costs (transferred to (or from) the pensions reserve)	47,725	0	0	-47,725
Holiday Pay (transferred from the accumulated absences account)	833	0	0	-833
<b>Total Adjustments to Revenue Resources</b>	<b>48,558</b>	<b>0</b>	<b>0</b>	<b>-48,558</b>
<b>Total Adjustments</b>	<b>48,558</b>	<b>0</b>	<b>0</b>	<b>-48,558</b>

2018-2019	Usable Reserves			Movement in Unusable Reserves £000
	General Fund Balance £000	Capital Receipts Reserve £000	Capital Grants Unapplied £000	
<b>Adjustments to Revenue Resources:</b>				
Pensions costs (transferred to (or from) the pensions reserve)	110,750	0	0	-110,750
Holiday Pay (transferred to the accumulated absences account)	-254	0	0	254
<b>Total Adjustments to Revenue Resources</b>	<b>110,496</b>	<b>0</b>	<b>0</b>	<b>-110,496</b>
<b>Total Adjustments</b>	<b>110,496</b>	<b>0</b>	<b>0</b>	<b>-110,496</b>

## 5. Accounting Standards that have been issued but have not yet been adopted

The Code requires the Police and Crime Commissioner to disclose information relating to the impact of an accounting change that will be required by a new accounting standard that has been issued but not yet adopted by the Code. The following changes will be required from 1 April 2021:

- a) IFRS 16 Leases – new disclosure requirements, the impact of this amendment is not expected to have a significant impact on the Statement of Accounts.

## 6. Critical Judgements in applying Accounting Policies

In applying the accounting policies set out in the Statements, the Police and Crime Commissioner has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Statement of Accounts are:-

There remains uncertainty around proposed changes to the Police funding in the medium term. This necessitated a structural review which has now been implemented. There are plans in place to meet balance the budget in future years as set out in the medium term financial plan; however, it is not certain whether the current levels of funding will be sufficient in order to meet the resources required over the period of the medium term financial plan and therefore annual cycles of priority based resourcing will take place.

## 7. Assumptions Made About the Future and Other Major Source of Estimation Uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made by the Chief Constable about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

Items within the Group Balance Sheet as at 31 March 2020 for which there is a significant risk of material adjustment in the forthcoming year are as follows:

Item	Uncertainties	Effect if Actual results Differ from Assumptions
Pensions Liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected return on pension funds' assets. A firm of consulting actuaries is engaged to provide the Police and Crime Commissioner with expert advice about the assumptions to be applied.	The effects on the net pension liability of changes in individual assumptions can be measured. The impact of increase or decrease in the assumptions e.g. increase or decrease in the discount rate is set out in Note 17.

## 8. Material Items of Income and Expense

All applicable material items of income and expenditure have been set out on the face of the Comprehensive Income and Expenditure Statement.

## 9. Events after the Balance Sheet Date

Material events taking place after the reporting date but prior to the financial statements being authorised for issue are reflected in the financial statements and notes. Where events taking place provided information about conditions existing at 31 March 2020 the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

## 10. Inventories

	HQ Stores		Other Stores		Total
	2019-2020	2018-2019	2019-2020	2018-2019	2019-2020
	£000	£000	£000	£000	£000
<b>Balance outstanding at start of year</b>	<b>217</b>	<b>229</b>	<b>468</b>	<b>577</b>	<b>685</b>
Purchases	520	462	336	221	<b>856</b>
Recognised as an expense in the year	-474	-474	-433	-330	<b>-907</b>
Written off balances	0	0	0	0	<b>0</b>
<b>Balance outstanding at year end</b>	<b>263</b>	<b>217</b>	<b>371</b>	<b>468</b>	<b>634</b>

## 11. Prepayments

	2019-2020	2018-2019
	£000	£000
<b>Amounts falling due in one year -</b>		
Prepayments	894	834
	<b>894</b>	<b>834</b>

## 12. Creditors

	2019-2020	2018-2019
	£'000	£'000
<b>Amounts falling due in one year -</b>		
Trade payables	3,541	4,539
Other payables	8,551	7,765
	<b>12,092</b>	<b>12,304</b>

### 13. External Audit Costs

The Chief Constable has incurred the following costs in relation to the audit of the Statement of Accounts and certification of grant claims:

	2019-2020			2018-2019		
	Group	PCC	CC	Group	PCC	CC
	£000	£000	£000	£000	£000	£000
Fees payable to the Wales Audit Office with regard to external audit services carried out by the appointed auditor	86	43	43	86	43	43
<b>Total</b>	<b>86</b>	<b>43</b>	<b>43</b>	<b>86</b>	<b>43</b>	<b>43</b>

The above represents payments made within the financial year 2019-2020. The agreed strategy fee for the audit year November 2019 to October 2020 was £83,866 for 2019-2020.

### 14. Officers Remuneration

The following table set out the remuneration disclosures for Relevant Police Officers (defined as the Chief Constable and any Senior Police Officers and staff with a full time salary of more than £150,000 per year or other relevant officers with a salary above £60,000). Other Senior Police Officers (above the rank of Superintendent) and Senior Employees (designated office holder of a local government body) are included Remuneration Banding table. The amounts for the Officers and Staff below have been fully charged within the Comprehensive Income and Expenditure Account.

2019-2020									
Post Holder:	Notes:	Salary (including fees & allowances)	Bonuses	Expense Allowance	Other Expenses	Benefits in kind	Total remuneration excluding pension contributions	Pension contributions	Total remuneration including pension contributions
		£	£	£	£	£	£	£	£
Chief Constable - C. Foulkes		153,200	0	62	19,735	3,519	176,516	47,492	224,008
Deputy Chief Constable		121,839	0	18	0	3,718	125,575	37,016	162,591
Assistant Chief Constable	1	8,027	0	480	0	94	8,601	2,106	10,707
Assistant Chief Constable	2	101,853	0	37	0	2,087	103,977	31,574	135,551
Assistant Chief Constable	3	30,187	0	0	0	1,629	31,816	8,131	39,947
Director of Finance & Resources	4	62,668	0	2,127	1,835	0	66,630	9,426	76,056
Director of Finance & Resources	5	37,111	0	0	0	2,381	39,492	6,049	45,541
Force Medical Officer - Dr. A. Lister	6	35,954	0	0	0	0	35,954	5,860	41,814

Note 1: The post holder held this post from 01/04/2019 to 28/04/2019

Note 2: The post holder held this post from 29/04/2019 to 31/03/2020

Note 3: The post holder held this post from 16/12/2019 to 31/03/2020 (Collaboration ACC – see Note 39)

Note 4: The post holder held this post from 01/04/2019 to 31/10/2019

Note 5: The post holder held this post from 18/11/2019 to 31/03/2020 Head of Finance deputised for Director of Finance and Resources from 01/11/2019 to 17/11/2019 as part of normal duties

Note 6: The Force Medical Officer works the equivalent of 1 day per week. The full time equivalent salary is £179,770



<b>2018-2019</b>									
<b>Post Holder:</b>	<b>Notes:</b>	<b>Salary (including fees &amp; allowances)</b>	<b>Bonuses</b>	<b>Expense Allowance</b>	<b>Other Expenses</b>	<b>Benefits in kind</b>	<b>Total remuneration excluding pension contributions</b>	<b>Pension contributions</b>	<b>Total remuneration including pension contributions</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Chief Constable - M Polin	1	72,042	0	119	0	1,742	73,903	0	73,903
Chief Constable - G Pritchard	2	37,924	0	0	0	1,014	38,938	8,960	47,898
Chief Constable - C Foulkes	3	59,570	0	27	8,996	1,399	69,992	14,416	84,408
Deputy Chief Constable	4	48,948	0	0	0	1,415	50,363	10,257	60,620
Deputy Chief Constable	5	83,523	0	-28	0	2,741	86,236	19,198	105,434
Assistant Chief Constable	6	34,845	0	18	0	1,198	36,061	8,178	44,239
Assistant Chief Constable	7	67,631	0	2,254	0	825	70,710	14,054	84,764
Director of Finance & Resources	8	36,741	0	697	0	586	38,024	5,759	43,783
Director of Finance & Resources	9	65,978	0	494	0	0	66,472	10,754	77,226
Force Medical Officer - Dr. A. Lister	10	35,692	0	0	0	0	35,692	5,818	41,510

Note 1: The post holder held this post from 01/04/2018 to 31/08/2018

Note 2: The post holder covered this post from 01/08/2018 to 04/11/2018

Note 3: The post holder held this post from 05/11/2018

Note 4: The post holder held this post from 01/04/2018 to 31/07/2018, and 05/11/2018 to 16/11/2018

Note 5: The post holder covered this post from 21/07/2018

Note 6: The post holder held this post from 01/04/2018 to 20/07/2018

Note 7: The post holder covered this post from 01/08/2018

Note 8: The post holder held this post from 01/04/2018 to 29/07/2018

Note 9: The post holder held this post from 30/07/2018

Note 10: The Force Medical Officer works the equivalent of 1 day per week. The full time equivalent salary is £177,184

## 2019-2020

The Chief Constable's other employees receiving more than £60,000 remuneration for the year (excluding employer's pension contributions) were paid the following amounts

<b>Remuneration Bands</b>	<b>Number of Employees 2019-2020</b>	<b>Number of Employees 2018-2019</b>
£60,000 - £64,999	27	15
£65,000 - £69,999	9	8
£70,000 - £74,999	6	5
£75,000 - £79,999	4	4
£80,000 - £84,999	4	5
£85,000 - £89,999	2	3
£90,000 - £94,999	1	0
£95,000 - £99,999	1	1
£100,000 - £104,999	0	1

The number of exit packages with total cost per band and the total cost of the compulsory and other redundancies are set out in the table below:

Exit packages cost band (including special payments)	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages by cost band		Total cost of exit packages in each band	
	2018-2019	2019-2020	2018-2019	2019-2020	2018-2019	2019-2020	2018-2019	2019-2020
	No.	No.	No.	No.	No.	No.	£000	£000
£ 0 - £20,000	0	0	4	7	4	7	16	20
£ 20,001 - £40,000	0	0	0	0	0	0	0	0
£ 40,001 - £60,000	0	0	0	0	0	0	0	0
£ 60,001 - £80,000	0	0	5	0	5	0	386	0
£ 80,001 and above	0	0	8	1	8	1	761	83

### Median Pay Ratio

The median pay ratio compares the full time equivalent remuneration of the Chief Constable to the full time equivalent median remuneration of the staff employed by the Chief Constable.

We have used the Median Pay of the Chief Constable as he is the highest ranking officer for this ratio. The Force Medical Officer is employed part-time and full time equivalent costs is £179,770. We have not used the Force Medical Officers full time equivalent costs for this ratio as they are not the highest ranking officer.

	2019-2020	2018-2019
Chief Constable's pay	176,454	171,647
Median pay of the Chief Constable's staff	33,469	32,881
Median pay ratio:	5.3	5.2

### 15. Related Parties

There are no material interests or relationships of the Chief Officers or their direct families, which could influence or control the decision making, policies or financial transactions of North Wales Police/Police and Crime Commissioner. A robust process is also in place to approve and register the business interests of both police staff and officers.

The Police and Crime Commissioner's wife is a serving Councillor for Wrexham Council and is a member of the Planning Committee, Safeguarding and Wellbeing Scrutiny Committee, Corporate Land and Buildings Committee, Licensing Committee and Community Health Council.

The Chief Constable is a trustee of PACT (North Wales Police and Community Trust). The Force allocates funding from income received via the Police Property Fund Account in support of PACT projects whose objectives are to raise the profile of community safety, significantly minimise the fear of crime and thus enhance the quality of life throughout North Wales. For 2019-2020 this equated to £31,700 donated from the fund to PACT contributing towards meeting the costs of the Fund administration of £44,676.

The Chief Constable participates in a Drug Intervention Programme which is a grant funded partnership with responsibility to reduce drug related offending and deaths through provision of support and services. The Partnership consists of officers from the Force, Community Safety Partnerships, Local Health Boards, North Wales Probation Service, North Wales Magistrates' Court, HM Prison Service, Jobcentre Plus and the Welsh Government.

Members of the Joint Audit Committee declared all their financial interests relating to contracts and businesses on appointment and signed an agreement to abide by the Seven Nolan Principles of Life and declare any revised interests to the Chief Executive. Joint Audit Committee members' declarations of interests can be found on the Office of the Police and Crime Commissioner's website [www.northwales-pcc.gov.uk](http://www.northwales-pcc.gov.uk)

## 16. Termination Benefits

The Chief Constable utilised the following regulations in respect of termination benefits:

- the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 (as amended) and
- the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2000 (as amended)

and terminated the contracts of a number of employees in 2019-2020 incurring costs of £0.103 million (2018-2019 £1.163 million) as disclosed in note 14.

## 17. Defined Benefits Pension Schemes

As part of the terms and conditions of employment of its officers and other employees, the Police and Crime Commissioner offers retirement benefits. Although these benefits will not actually be payable until employees retire the Police and Crime Commissioner has a commitment to make the payments (for those benefits) and to disclose them at the time employees receive their future entitlement.

The Police and Crime Commissioner participates in two pension schemes:

- The Local Government Pension Scheme for Police Staff and the Office of the Police and Crime Commissioner is administered by Gwynedd Council. This is a funded defined benefit final salary scheme, meaning that the Police and Crime Commissioner and employees pay contributions into a fund, calculated at a level intended to balance the pension's liabilities to investment assets. The Police and Crime Commissioner and Chief Constable are one scheduled body within the LGPS and are not split in the accounts.

The Gwynedd Pension Fund is operated under the regulatory framework for the Local Government Pension Scheme and the governance of the scheme is the responsibility of the Pensions Committee of Gwynedd Council. Policy is determined in accordance with the Pensions Fund regulations. The investment managers of the fund are appointed by the committee.

The principal risks to the Police and Crime Commissioner of the scheme are the longevity assumptions, statutory changes to the scheme, structural changes to the scheme (e.g. large-scale withdrawals from the scheme), changes to inflation, bond yields and the performance of equity investments held by the scheme. These are mitigated to a certain extent by the statutory requirements to charge the General Fund the amounts required by statute as described in the accounting policies note.

Arrangements for the award of discretionary post-retirement benefits upon early retirement – this is an unfunded defined benefit arrangement, under which the liabilities are recognised when awards are made.

- The Police Pension Scheme for Police Officers. This is an unfunded defined benefit final salary scheme, meaning that there are no investment assets built up to meet the pensions liabilities, and cash has to be generated to meet actual pensions payments as they eventually fall due. Under the Police Pension Fund Regulations 2007, if the amounts receivable by the pensions fund for the year is less than the amounts payable, the Police and Crime Commissioner must annually transfer an amount required to meet the deficit to the pension fund. Subject to parliamentary scrutiny and approval, up to 100% of this cost is met by central government pension top-up grant. If however the pension fund is in surplus for the year, the surplus is required to be transferred from the pension fund to the Police and Crime Commissioner who then must repay the amount to central government.

### **Transactions Relating to Post Employment Benefits:**

The Police and Crime Commissioner recognises the cost of retirement benefits in the reported cost of services when they are earned by employees rather than when the benefits are eventually paid as pensions. However, the charge we are required to make against council tax is based on the cash payable in the year, so the real cost of employment/retirement benefits is reversed out of the General Fund via the Movement in Reserves Statement.

The Chief Constable of North Wales, along with other Chief Constables and the Home Office, currently has 95 claims in respect of unlawful discrimination arising from transitional provisions in the Police Pension Regulations 2015. These claims against the Police pension scheme (the Aarons case) had previously been stayed behind the McCloud/Sargeant judgement, but have now been lifted and a case management hearing was held on 25 October 2019. The resulting Order of 28 October 2019 included an interim declaration that the claimants are entitled to be treated as if they had been given full transitional protection and had remained in their existing scheme after 1 April 2015. This interim declaration applies to claimants only. However, the Government made clear that non-claimants who are in the same position as claimants will be treated fairly to ensure they do not lose out. This was re-iterated in the Written Ministerial Statement on 25 March.

The Police Minister has indicated that remedy period will not end before 2022. The Treasury are consulting on proposals to implement a remedy in the coming months to be followed by primary legislation and scheme regulation.

Allowing for all members to remain in their existing scheme as at 1 April 2015 would lead to an increase in the Police Pension Scheme liabilities. Scheme actuaries have estimated the potential increase in scheme liabilities for the Police and Crime Commissioner to be approximately 4.4% or £75.59m of pensions scheme liabilities. This increase was reflected in the IAS 19 disclosure as a past service cost in the 2018-2019 accounts. In July 2020, the UK Government published proposals for consultation on a remedy to address the McCloud issue. In 2019-2020, having reviewed the consultation on the remedy at a force level the actuaries have estimated a reduction of £15.58m in scheme liabilities. This reflects a change in assumptions and therefore represents a gain on remeasurement and reported in the Comprehensive Income and Expenditure Statement (CIES).

The impact of a change in scheme liabilities arising from the McCloud/Sargeant judgement will be measured through the pension valuation process, which determines employer and employee contribution rates. The next Police Pension valuation is due to be reported in 2023-2024, although this timetable is subject to change. The impact on annual pension payments arising from McCloud/Sargeant is determined through the Police Pension Fund Regulations 2007. These require a police authority to maintain a police pension fund into which officer and employer contributions are paid and out of which pension payments to retired officers are made. If the police pension fund does not have sufficient funds to meet the cost of pensions in year the amount required to meet the deficit is then paid by the Secretary of State to the police authority in the form of a central government top-up grant.

The employment tribunal has agreed a process for the consideration of compensation claims between April 2020 and January 2021. The basis of claims from claimants is due in April 2020 and the identity and banding of claims proposed by claimants is due in June for non-pecuniary claims and September for pecuniary claims. As at 31st March 2020, it is not possible to estimate the extent or likelihood of these claims being successful, and therefore no liability in respect of compensation claims is recognised in these accounts.

With regard to the LGPS, when the benefit structure was reformed in 2014, transitional protections were applied to certain older members close to normal retirement age. The benefits accrued from 1 April 2014 by these members are subject to an 'underpin' which ensures that these members do not lose out from the introduction of the new scheme, by effectively giving them the better of the benefits from the old and new schemes.

As with the Police Pension Scheme the McCloud/Sargeant ruling will apply to the LGPS. Hence benefits accrued from 2014 may need to be enhanced so that all members, regardless of age, may benefit from the underpin. Alternatively, restitution may be achieved in a different way, for example by paying compensation. The Government will need to compensate younger members for the less favourable treatment they have received since the transitional provisions came into force, as well as revisiting pension scheme changes going forward so that the discriminatory elements are removed for all members.

The judgement is expected to have a wide ranging impact on other public sector groups, but the extent of the impact will depend on the nature of the transition arrangements put in place. For the purposes of the 2018-2019 pension accounting report no additional liability was recognised (as the long-term salary increase assumption adopted by the Gwynedd Pension Fund was set equal to CPI, which meant that both final salary and CARE benefits were assumed to revalue in line with CPI). However for the purposes of the 31 March 2020 IAS19 balance sheet figures, an estimated adjustment to the liabilities for McCloud has been captured from the 2019 valuation data, and has been recorded separately as a Past Service Cost in the 2019/2020 Profit and Loss statement.

The following transactions have been made in the Comprehensive Income and Expenditure Account and the Movement in Reserves Statement during the year:

	Local Government Pension Scheme		Police Pension Scheme		Total
	2019-2020 £000	2018-2019 £000	2019-2020 £000	2018-2019 £000	2019-2020 £000
<b>Comprehensive Income &amp; Expenditure Statement</b>					
<i>Cost of Services:</i>					
<i>Service Cost comprising:</i>					
Current Service Cost	-15,445	-12,918	-39,900	-28,440	-55,345
Unfunded Benefits Contributions	120	117	0	0	120
Past Service Gains (-)/Losses (+)	-280	0	8,760	-75,590	8,480
Transfers In	0	0	-700	-310	-700
Police Pension top-up grant receivable	0	0	20,371	26,404	20,371
<i>Financing and investment income and expenditure</i>					
Net interest expense	-2,173	-1,700	-44,020	-41,780	-46,193
<b>Total Post Employment Benefit charged to the Surplus or Deficit on the Provision of Services</b>	<b>-17,778</b>	<b>-14,501</b>	<b>-55,489</b>	<b>-119,716</b>	<b>-73,267</b>
<i>Other Post Employment Benefit Charged to the Comprehensive Income &amp; Expenditure Statement</i>					
<i>Remeasurement of the net defined benefit liability comprising:</i>					
Return on plan assets (excluding the amount included in the net interest expense)	-21,744	10,645	0	0	-21,744
Actuarial gains(+) and losses (-) arising on changes in demographic assumptions	10,437	0	53,470	0	63,907
Actuarial gains (+) and losses (-) arising on changes in financial assumptions	34,187	-27,574	55,000	-49,980	89,187
Other experience gains (+) and losses (-)	21,185	-52	36,090	5,050	57,275
<b>Total Post Employment Benefit charged to the Comprehensive Income and Expenditure Account</b>	<b>26,287</b>	<b>-31,482</b>	<b>89,071</b>	<b>-164,646</b>	<b>115,358</b>

	Local Government Pension Scheme		Police Pension Scheme		Total
	2019-2020 £000	2018-2019 £000	2019-2020 £000	2018-2019 £000	2019-2020 £000
<b>Movement in Reserves Statement</b>					
Reversal of net charges made to the Surplus or Deficit for the Provision of post-employment benefits in accordance with the code	-17,778	-14,501	-55,489	-119,716	-73,267
<i>Actual amount charged against the General Fund balance for pensions in the year:</i>					
Employer's contributions payable to scheme	5,473	5,337			5,473
Less: Prepayment adjustment *	0	1,594			0
Adjusted Employer's contributions	5,473	6,931			5,473
Retirement benefits payable to pensioners			20,069	16,536	20,069

\* a prepayment of £1.594m for lump sum payments due in 2018-2019 and 2019-2020, which was shown in the Balance Sheet as a prepayment as at 31 March 2018, and was reversed as at 31 March 2019.

### Pensions Assets and Liabilities Recognised in the Balance Sheet.

The amount included in the balance sheet arising from the Police and Crime Commissioner's obligation in respect of its defined benefit plans is as follows:

	Local Government Pension Scheme		Police Pension Scheme		Total
	31 March 2020 £000	31 March 2019 £000	31 March 2020 £000	31 March 2019 £000	31 March 2020 £000
Present value of the defined benefit obligation	251,505	296,328	1,684,330	1,793,470	1,935,835
Fair value of plan assets	-197,812	-210,875	0	0	-197,812
Sub-total	53,693	85,453	1,684,330	1,793,470	1,738,023
Other movement in the liability (+)/asset (-) (if applicable)	0	0	0	0	0
<b>Net Liability arising from the defined benefit obligation</b>	<b>53,693</b>	<b>85,453</b>	<b>1,684,330</b>	<b>1,793,470</b>	<b>1,738,023</b>

### Reconciliation of the Movement in the Fair Value of the Scheme (Plan) Assets

	Local Government Pension Scheme	
	31 March 2020 £000	31 March 2019 £000
Opening fair value of the scheme assets	210,875	189,541
Interest income	5,114	5,209
Remeasurement gain (+)/loss (-):		
- the return on plan assets, excluding the amount included in the net interest expense	-21,744	10,645
Contribution from employers	5,473	6,931
Contributions from employees	2,246	2,159
Benefits paid	-4,152	-3,610
<b>Closing fair value of the scheme assets</b>	<b>197,812</b>	<b>210,875</b>

### Reconciliation of the Present Value of the Scheme Liabilities (Defined Benefit Obligation)

	Funded Liabilities: Local Government Pension Scheme		Unfunded Liabilities: Police Pension Scheme	
	31 March 2020	31 March 2019	31 March 2020	31 March 2019
	£000	£000	£000	£000
Opening balance at 1 April	296,328	250,443	1,793,470	1,645,360
Current service cost	15,445	12,918	39,900	28,440
Interest cost	7,287	6,909	44,020	41,780
Contributions from scheme participants	2,246	2,159	7,150	7,020
Remeasurement gains (-) and losses (+):				
- Actuarial gains/losses arising from changes in demographic assumptions	-10,437	0	-53,470	0
- Actuarial gains/losses arising from changes in financial assumptions	-34,187	27,574	-55,000	49,980
- Other experience gains/losses	-21,185	52	-36,090	-5,050
Past service costs	280	0	-8,760	75,590
Transfers In	0	0	700	310
Benefits paid	-4,152	-3,610	-47,590	-49,960
Liabilities extinguished on settlements (where applicable)	-120	-117	0	0
<b>Closing balance at the 31 March</b>	<b>251,505</b>	<b>296,328</b>	<b>1,684,330</b>	<b>1,793,470</b>

### Local Government Pension Scheme assets comprised:

	Local Government Pension Scheme 2019-2020			Local Government Pension Scheme 2018-2019		
	Quoted Prices in Active Markets	Prices not quoted in Active Markets	Total	Quoted Prices in Active Markets	Prices not quoted in Active Markets	Total
	£000	£000	£000	£000	£000	£000
Cash and cash equivalents	980	0	980	5,424	0	5,424
<b>Sub-total</b>	980	0	980	5,424	0	5,424
Equity Securities:						
<i>By industry type:</i>						
Consumer	0	0	0	5,248	0	5,248
Manufacturing	0	0	0	6,313	0	6,313
Financial Institutions	0	0	0	2,461	0	2,461
Health and Care	0	0	0	13,483	0	13,483
Information technology	0	0	0	3,689	0	3,689
Other	0	0	0	7,160	0	7,160
<b>Sub-total</b>	0	0	0	38,354	0	38,354
Debt Securities:						
Other	0	0	0	0	30,641	30,641
<b>Sub-total</b>	0	0	0	0	30,641	30,641
Property:						
<i>By type:</i>						
UK Property	0	19,497	19,497	6,706	12,576	19,282
Overseas Property	0	23	23	0	112	112
<b>Sub-total</b>	0	19,520	19,520	6,706	12,688	19,394

	Local Government Pension Scheme 2019-2020			Local Government Pension Scheme 2018-2019		
	Quoted Prices in Active Markets	Prices not quoted in Active Markets	Total	Quoted Prices in Active Markets	Prices not quoted in Active Markets	Total
	£000	£000	£000	£000	£000	£000
<b>(Continued)</b>						
Private Equity: UK and overseas	0	11,499	<b>11,499</b>	0	11,448	<b>11,448</b>
<b>Sub-total</b>	0	11,499	<b>11,499</b>	0	11,448	<b>11,448</b>
Other Investment Funds and unit trusts:						
Equities	0	132,658	<b>132,658</b>	41,028	60,435	<b>101,463</b>
Infrastructure	0	4,549	<b>4,549</b>	0	4,151	<b>4,151</b>
Other	0	28,606	<b>28,606</b>	0	0	<b>0</b>
<b>Sub-total</b>	0	165,813	<b>165,813</b>	41,028	64,586	<b>105,614</b>
<b>Totals</b>	<b>980</b>	<b>196,832</b>	<b>197,812</b>	<b>91,512</b>	<b>119,363</b>	<b>210,875</b>

### Basis for estimating Assets and Liabilities

Liabilities have been assessed on an actuarial basis using the projected unit credit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels etc.

The Local Government Pension Scheme liabilities have been estimated by Hymans Robertson and the Police Pension Scheme liabilities have been estimated by the Government Actuary's Department. These are both independent actuary organisations, estimates for the Local Government Pension Scheme being based on the latest full valuation of the scheme as at 31 March 2019. The Coronavirus (COVID-19) pandemic has impacted global financial and property markets. As a result of the volatility in market conditions, year-end valuation reports provided to the Gwynedd Pension Fund include a statement that there is a material valuation uncertainty related to the UK property fund managed on behalf of the Gwynedd Pension Fund. The total value of this fund as at 31st March 2020 is £191m of which, £19.5m (10%) is attributable to the Police and Crime Commissioner for North Wales.

The estimation of the defined benefit obligations is sensitive to the actuarial assumptions used. The sensitivity analysis below have been determined based on reasonable possible changes of the assumptions occurring at the end of the reporting period and assumes for each change that the assumption changes while all the other assumptions remain constant. The estimation in the sensitivity analysis has followed the accounting policies for the scheme i.e. on an actuarial basis using the projected unit credit method. The methods and types of assumptions used in preparing the sensitivity analysis below did not change from those used in the previous period.

2019-2020	Local Government Pension Scheme		Police Pension Scheme	
	Increase in assumption £000	Decrease in assumption £000	Increase in assumption £000	Decrease in assumption £000
Longevity (increase (+) or decrease (-) in 1 year)	10,060	-10,060	50,000	-50,000
Rate of inflation (increase (+) or decrease (-) by 0.5%)	25,688	-25,688	130,000	-130,000
Rate of increase in salaries (increase (+) or decrease (-) by 0.5%)	4,470	-4,470	17,000	-17,000
Rate of increase in pensions (increase (+) or decrease (-) by 0.5%)	25,688	-25,688	130,000	-130,000
Rate for discounting scheme liabilities (increase (-) or decrease (+) by 0.5%)	-30,485	30,485	-163,000	163,000



## Asset and Liability Matching (ALM) Strategy

The pensions committee of Gwynedd Council does not have an asset and liability matching strategy (ALM). Responsibility for the Fund's risk management strategy rests with the pensions committee. The Pension Fund's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the resources available to pay pensions. The Administering Authority has produced a Funding Strategy Statement in conjunction with the Fund's Actuaries, which states how solvency and risk will be managed in relation to liabilities. The Strategy was reviewed and updated following the actuarial valuation in 2016 and has taken an overall view of the level of risk inherent in the investment policy set out in the Investment Strategy Statement published under Regulation 12 of the Local Government Pension Scheme (Management and Investment of Funds) Regulations 2016, (the investment regulations) and the funding policy set out in the Statement. These documents continue to be reviewed to ensure that the overall risk profile remains appropriate.

## Impact on the Police and Crime Commissioner's Cash Flows

The objectives of the scheme are to keep employers' contributions at as constant a rate as possible. Gwynedd Council has agreed a strategy with the scheme's actuary to achieve a funding level of 100% over the next 20 years. Funding levels are monitored on an annual basis. The next triennial valuation will be completed during 2019-2020 to be implemented from April 2020.

The scheme will need to take account of the national changes to the scheme under the Public Pensions Services Act 2013. Under the Act, the Local Government Pensions Scheme in England and Wales and the other main existing public service schemes change the benefits in relation to service after 31 March 2014 (or service after 31 March 2015 for other main existing public service pension schemes in England and Wales). The Act provides for scheme regulations to be made within a common framework, to establish new career average revalued earnings schemes to pay pensions and other benefits to certain public servants.

The Police and Crime Commissioner anticipates to pay £6.393 million contributions to the scheme in 2020-2021.

The weighted average duration of the defined benefit obligation for the Local Government Pension Scheme is 22.2 years, 2019-2020, (22.2 years 2018-2019). The weighted average for the Police Pension Scheme is 21.0 years, 2019-2020, (22.0 years 2018-2019).

## 18. Members' Allowances

Audit Committee's costs have been shared equally between the Police and Crime Commissioner and the Chief Constable. The below total represents the total cost for the year.

As at the end of March 2019-20 there were a total of 4 members. One member resigned within the year.

	2019-2020		2018-2019	
	£000	Number of Members	£000	Number of Members
Allowances	11	4	13	5
Expenses	0		1	
	<b>11</b>		<b>14</b>	

Further information on members paid allowances can be found at [www.northwales-pcc.gov.uk](http://www.northwales-pcc.gov.uk).

## 19. Financial Instruments including Nature and Extent of Risks Arising

The financial risks and reward are borne by the Group and the accounting, notes and supporting disclosures are held within the Group/PCC Accounts.

## 20. Partnership Schemes

The Group is involved in partnership work with DangerPoint Ltd and Police and Community Trust (PACT). Details of PACT and DangerPoint accounts are available upon request if required.

## 21. Jointly Controlled Operations/Collaboration

The Police and Crime Commissioner is party to a number of collaborations (both regional and national). In all instances the Group accounts reflect our share of income, expenditure and cash flows arising from the structure of the arrangement. As the Police and Crime Commissioner received all income and funding, any income receivable from the structure of the arrangement will be credited in the Comprehensive Income and Expenditure Statement of the Police and Crime Commissioner. As the Comprehensive Income and Expenditure Statement of the Chief Constable contains the expenditure arising from these collaborations, the Police and Crime Commissioner credits the Chief Constable with an equivalent amount through the intra group funding.

CIPFA guidance on accounting for collaboration has been considered in determining the nature of the relationships and, as most arrangements have joint control through a strategic management board, it is considered that most are correctly classified as joint operations. Some arrangements are of a collaborative nature but are classified as third party payments. Others involve officers from individual forces carrying out duties on a regional basis but funded by a lead force from grants made by the Home Office, other agencies or are self-funded from fees and charges.

The following groups the arrangements into:

- Collaboration – Joint Operations
- Collaboration – Third Party payments
- Collaboration – Grant/self-funded

### **Collaboration – Joint Operations**

The North West Regional Organised Crime Unit (NWROCU) was established in April 2009 bringing together the six regional police forces in collaboration to tackle serious and organised crime across the North West. It encompasses the work of a number of teams with Merseyside as the lead force. In 2019-2020 the responsibility for the Protected Persons Service function transferred over to the National Crime Agency. The amount reflected in North Wales Police accounts in 2019-2020 is £832k (£845k in 2018-2019) with the breakdown by function as follows:

2018-2019 Net Expenditure £'000	Functions	2019-2020		
		Expenditure	Income	Net Expenditure
		£'000	£'000	£'000
220	Regional Crime Unit	236	0	236
36	Prisoner Intelligence	71	-29	42
8	Regional Intelligence Unit	25	-14	11
172	Technical Surveillance Unit	189	-13	176
89	Protected Persons Service	-1	0	-1
162	Confidential Unit	178	-10	168
	Regional Asset Recovery Team	52	-52	0
6	Operational Security Officer	13	-7	6
0	Cyber Crime	21	-21	0
0	GAIN	3	-3	0
107	Undercover Forensics	256	-144	112
0	ACE	12	-12	0
0	ECURFT	14	-14	0
0	Prevent	10	-10	0
0	Disruption	12	-12	0
44	Business Support	82	0	82
1	Other Titan Grants	46	-46	0
<b>845</b>	<b>Total</b>	<b>1,219</b>	<b>-387</b>	<b>832</b>

The following joint operations have Cheshire as lead force:

2018-2019 Net Expenditure £'000	Functions	2019-2020		
		Expenditure	Income	Net Expenditure
		£'000	£'000	£'000
73	Joint Underwater Search Unit	102	-29	73
46	Regional Firearms	66	-10	56
2,834	Armed Policing Alliance	3,182	-114	3,068
579	Dogs Alliance	661	-1	660
0	Armed Policing Alliance MET Training Contract	225	-225	0
10	ANPR	10	0	10
<b>3,542</b>	<b>Total</b>	<b>4,246</b>	<b>-379</b>	<b>3,867</b>

The following operations are collaboration with other forces in Wales. The notional share of the expenditure and income has been reflected in the Comprehensive Income and Expenditure Statement allocated by population percentage across Wales.

SHARE OF SERVICE COLLABORATION 2019-2020		Counter Terrorism Intelligence Unit	Counter Terrorism Specialist Advisors
Gross Expenditure	Population %	£000	£000
South Wales	42.41%	5,032	237
Dyfed-Powys	16.50%	1,959	92
Gwent	18.84%	2,235	105
North Wales	22.25%	2,640	125
<b>Total:</b>	<b>100.00%</b>	<b>11,866</b>	<b>559</b>

Total Income & Grants	Population %	£000	£000
South Wales	42.41%	-5,032	-237
Dyfed-Powys	16.50%	-1,959	-92
Gwent	18.84%	-2,235	-105
North Wales	22.25%	-2,640	-125
<b>Total:</b>	<b>100.00%</b>	<b>-11,866</b>	<b>-559</b>

SHARE OF SERVICE COLLABORATION 2018-2019		Counter Terrorism Intelligence Unit	Counter Terrorism Specialist Advisors
Gross Expenditure	Population %	£000	£000
South Wales	42.38%	3,893	201
Dyfed-Powys	16.54%	1,519	78
Gwent	18.80%	1,727	89
North Wales	22.28%	2,046	106
<b>Total:</b>	<b>100.00%</b>	<b>9,185</b>	<b>474</b>

Total Income & Grants	Population %	£000	£000
South Wales	42.38%	-3,893	-201
Dyfed-Powys	16.54%	-1,519	-78
Gwent	18.80%	-1,727	-89
North Wales	22.28%	-2,046	-106
<b>Total:</b>	<b>100.00%</b>	<b>-9,185</b>	<b>-474</b>

In 2017-2018 an All Wales Collaboration Team was established to coordinate existing activities and identify new opportunities for collaboration across the four Forces in Wales. Traditionally the team was led by a Deputy Chief Constable and funded based on agreed contributions from each Force in Wales. During 2019-20 it was agreed that the team would be led by an Assistant Chief Constable with the costs of this lead role fully met by the home force. The total costs of the team in 2019-2020 were £282k (2018-2019 – £396k) and Police and Crime Commissioner for North Wales' contribution to these costs was £59k in 2019-2020 (2018-2019 – £88k). In December 2019 an Assistant Chief Constable from North Wales Police became the lead for the All Wales Collaboration Team with the costs of £41k incurred in 2019-2020 fully met by the Police and Crime Commissioner for North Wales.

Debtors and creditors in respect of the above arrangements have remained in the balance sheets of the lead forces by mutual agreement on the basis of materiality.

### **Collaboration – Third Party Payments**

The only significant arrangement of this kind is the payment made towards the National Police Air Service (NPAS) which was £0.457 million in 2019-2020 (£0.505 million in 2018-2019).

### **Collaboration – Grant/Self-funding**

In a small number of collaboration arrangements North Wales provided seconded officers to support the arrangements and was reimbursed by other forces or agencies who received grant funding from the Home Office or Welsh Government to cover expenditure costs.

DRAFT

### Police Pension Fund Account

Police Officer Pensions are paid separately from the main revenue account. Employer and Employee contributions and other Pensions income are paid into the Police Pension Fund account and all the Police Pensions expenditure is paid out of the account. The Police Pension Scheme is an unfunded scheme and as such has no investment assets. Each individual Police and Crime Commissioner is required by legislation to operate a Pension Fund and the amounts to be paid into and out of the Pension Fund are specified by regulation. The Police Pension Fund Regulations 2007 provide that any deficit on the account is transferred to the main Police and Crime Commissioner accounts to balance the fund to nil. This deficit is reimbursed by the Home Office and is accounted for within the main Police and Crime Commissioner accounts. Similarly, any surplus arising from the expenditure being less than the income is required to be repaid to the Home Office by the Police and Crime Commissioner. Employees' and employer's contribution levels are based on percentages of pensionable pay set nationally by the Home Office and subject to triennial revaluation by the Government Actuary's Department. Long term pension obligations are detailed within note 17 Retirement Benefits.

The Pension account is designed to discharge liabilities to pay pensions as they fall due and takes no account of pensions and other liabilities after the period end. All fund transactions are treated in accordance with the Accounting Policies as set out on pages 41 to 55. Administration of the Pension Fund is carried out through a third party contract agreement.

2018-2019 £000	Fund Account	2019-2020 £000
	<b>Contributions receivable</b>	
	From Employer:-	
12,616	- Normal <sup>1</sup>	16,512
0	- Early retirements	0
1,111	- Capital Charge for Ill Health Retirement	156
7,018	Members Contributions	7,157
336	Transfer Values received	878
<b>21,081</b>	<b>Total Income</b>	<b>24,703</b>
	<b>Benefits Payable</b>	
35,837	Pensions	37,896
11,605	Commuted and lump sum retirement benefits	6,899
0	Lump Sum Death Benefits	237
	<b>Payments to and on account of leavers</b>	
10	Transfer out to other schemes	0
33	Refund of Contributions	42
<b>47,485</b>	<b>Total amounts Payable</b>	<b>45,074</b>
26,404	Net Amount Payable for the year before transfer from the Police Fund	20,371
-26,404	Additional Contribution from the Police Fund	-20,371
<b>0</b>	<b>Net amount payable/receivable for the year</b>	<b>0</b>
	<b>Net Asset Statement:</b>	
60	Contributions due from employer	60
21	Unpaid pension benefits	21
-81	Other current assets and liabilities (other than liabilities to pay pensions and other benefits in the future)	-81
<b>0</b>	<b>Total Liabilities</b>	<b>0</b>

<sup>1</sup>2018-19: the Home Office additional contribution is based on 21.3% employers contribution as per the actuarial Valuation. The above accounts are based on 24.2% employer's contribution as per the pension regulations  
2019-20: The Home Office contribution and the accounts are as per the actuarial valuation of 31.0%

## Statement of Accounting Policies

### 1. General

The Statement of Accounts summarises the Chief Constable's transactions for the 2019-2020 financial year and the position at the year-end of 31 March 2020. The Chief Constable is required to prepare an annual Statement of Accounts by the Accounts and Audit (Wales) Regulations 2014. The Regulations require the accounts to be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2016-2017, supported by International Financial Reporting Standards (IFRS) and statutory guidance issued under section 12 of the Local Government Act 2003. The code specifies the principles and practices of accounting required to prepare a Statement of Accounts which presents a 'true and fair' view of the financial position, financial performance and cash flows of the Chief Constable, including group financial statements. **These policies, principles and practices are applied in the same way to the Chief Constable's accounts as they are to the Group accounts and have been written at the Group level. Not all the Accounting Policies will be relevant to the Chief Constable, but they are included in order to have a full set of Accounting Policies within the Group.**

The accounting convention adopted is historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

### 2. Accruals of Income and Expenditure

Activity is accounted for in the year it occurs, not simply when cash payments are made and received. In particular:

- Revenue from sale of goods is recognised when the Police and Crime Commissioner transfers the significant risks and rewards of ownership to the purchaser and it is probable that economic benefits or service potential associated with the transaction will flow to the Police and Crime Commissioner.
- Revenue from the provision of services to the Police and Crime Commissioner is recognised when the Police and Crime Commissioner can measure reliably the percentage of completion of the transaction, and it is probable that economic benefits or service potential associated with the transaction will flow to the Police and Crime Commissioner.
- Supplies are recorded as expenditure when they are consumed. Where there is a gap between the date that supplies are received and their consumption, they are carried as inventories on the Balance Sheet.
- Expenses in relation to services rendered (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.
- Interest receivable on investments and payable on borrowings is accounted for respectively as income and expenditure on the basis of the effective interest rate for the relevant financial instrument, rather than the cash flows fixed or determined by the contract.
- Where revenue and expenditure have been recognised but cash has not been received or paid a debtor or creditor for the relevant amount is recorded in the Balance Sheet. A de minimus level of £3k is set for these transactions. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

### 3. Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that can mature immediately from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Police and Crime Commissioner's cash management.

#### 4. **Exceptional items**

When items of income and expense are material, their nature and amount is disclosed separately, either on the face of the Comprehensive Income and Expenditure Statement or in the notes to the accounts, depending on how significant the items are to understanding the Police and Crime Commissioner's financial performance.

#### 5. **Prior Period Adjustments, Changes in Accounting Policies, Estimates and Errors**

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in the accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change and do not give rise to a prior period adjustment.

Changes in accounting policies are made only when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Police and Crime Commissioner's financial position or financial performance. Where a change is made, unless stated otherwise it is applied retrospectively by adjusting opening balances and the comparative amounts for the prior period as if the new policy had always been applied.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

#### 6. **Charges to Revenue for Non-Current Assets**

The Police and Crime Commissioner does not charge depreciation, revaluation and impairment or amortisation separately to services, support services or trading accounts.

The Police and Crime Commissioner is not required to raise council tax to fund depreciation, revaluation and impairment losses or amortisations. However, he is required to make an annual contribution from revenue towards the reduction in his overall borrowing requirement equal to an amount calculated on a prudent basis determined by the Police and Crime Commissioner in accordance with statutory guidance.

Depreciation, revaluation and impairment losses and amortisations are therefore replaced by the contribution in the General Fund Balance (Revenue Provision), and by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

#### 7. **Employee Benefits**

##### **Benefits Payable During Employment**

Short-term employee benefits are those due to be settled within 12 months of the year-end. They include such benefits as wages and salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits (e.g. cars) for current employees and are recognised as an expense for services in the year in which employees render service to the Police and Crime Commissioner. An accrual is made for the cost of leave arising from holiday entitlements or time off in lieu earned by employees but not taken before the year-end which employees can carry forward into the next financial year. The accrual is made at the wage and salary rates applicable in the following accounting year, being in the period in which the employee takes the benefit. The accrual is charged to the Surplus or Deficit on the Provision of Services, but then reversed through the Movement in Reserves Statement so that holiday benefits are charged to revenue in the financial year in which the holiday absence occurs.



## **Termination Benefits**

Termination benefits are amounts payable as a result of a decision by the Police and Crime Commissioner to terminate an employee's employment before the normal retirement date or an employee's decision to accept voluntary redundancy, and are charged on an accruals basis to the Non Distributed Costs line in the Comprehensive Income and Expenditure Statement at the earlier of: when the Police and Crime Commissioner can no longer withdraw the offer of those benefits; or when the Police and Crime Commissioner recognises costs for a restructuring.

Where termination benefits involve the enhancement of pensions, statutory provisions require the General Fund balance to be charged with the amount payable by the Police and Crime Commissioner to the pension fund or pensioner in the year, not the amount calculated in accordance to the relevant accounting standards. In the Movement of Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with the debits for the cash paid to the pension fund and pensioners together with any such amounts payable but unpaid at the year-end.

## **Post Employment Benefits**

The Police and Crime Commissioner participates in two different pension schemes. Both schemes provide members with defined benefits related to pay and services.

### *Staff employed in the Office of the Police and Crime Commissioner and Police Staff*

These employees are eligible to join the Local Government Pension Scheme, which is administered by Gwynedd Council. The triennial actuarial assessment carried out in 2016 stated that the employer's contribution needed to be set at a minimum of 16.3% per annum plus a lump sum of £0.8m to meet the liabilities of the fund. The triennial assessment carried out in 2019 set a minimum rate of 19% from April 2020 with no lump sum.

### *Police Officers*

Until 2005-2006 the cost of the police pensions scheme, which was an unfunded, defined benefits scheme, was met from the preceding Police Authority's Income and Expenditure Account. In 2006-2007 there was a change in the way that police pensions were accounted for and a central fund was created by the Home Office to meet the cost of pensions and commutation payments. Police and Crime Commissioners pay a percentage of officers' salaries into the fund (currently 31.0%). Injury pensions continue to be the responsibility of the Police and Crime Commissioner and are met from the Police and Crime Commissioner's Income and Expenditure Account.

## **The Local Government Pension Scheme**

The Local Government Pension Scheme is a defined benefits scheme:

- the liabilities of the Gwynedd Pension Fund attributable to the Police and Crime Commissioner are included in the Balance Sheet on an actuarial basis using the projected unit method, i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates etc., and estimates of projected earnings for current employees.
- the liabilities are discounted to their value at current prices, using a discount rate based on an indicative rate of return on Government bonds adjusted for additional yield from high quality corporate bonds (iBoxx Sterling Corporates AA).

- the assets of the Gwynedd Pension Fund attributable to the Police and Crime Commissioner are included in the Balance Sheet at their fair value:

Quoted securities at current bid price

Unquoted securities at professional estimate

Unitised securities at current bid price

Property at market value.

- the change in the net pensions liability is analysed into the following components:

Service cost comprising:

- (i) Current Service Cost – the increase in the present value of the defined benefit obligation resulting from employee service in the current period which is allocated to the Comprehensive Income and Expenditure Statement.
- (ii) Past Service Cost – the increase in liabilities as a result of a scheme amendment or curtailment whose effect relates to years of service earned in earlier years and which are debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as part of Non Distributed Costs.
- (iii) Net interest on the net defined benefit liability (asset) – the net interest expense for the Police and Crime Commissioner from the change during the period in the net defined liability (asset) that arises from the passage of time and is charged to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. This is calculated by applying the discount rate used to measure the defined benefit liability obligation at the beginning of the period to the net defined benefit liability (asset) at the end of the period by taking into account any changes in the net defined benefit liability (asset) during the period as a result of contribution and benefit payments.

Remeasurements comprising:

- (i) The return on plan assets – excluding amounts included in the net interest on the net defined benefit liability (asset) and is charged the Pensions Reserve as Other Comprehensive Income and Expenditure.
- (ii) Actuarial gains or losses – changes in the net pensions' liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions which are charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.

Contributions paid to the Gwynedd Pension Fund – cash paid as employers' contributions to the pension fund in settlement of liabilities; this is not accounted for as an expense.

In relation to retirement benefits, statutory provisions require that the General Fund balance be charged with the amounts payable by the Police and Crime Commissioner to the pension fund or directly to pensioners in the year, not the amount calculated in accordance with the relevant accounting standards. In the Movement in Reserves Statement, this means there are transfers to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with the debits for cash paid to the pension fund and pensioners and together with any other amounts payable but unpaid at the year-end. The negative balance that arises on the Pensions Reserve thereby measures the beneficial impact to the General Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

## **Discretionary Benefits**

The Police and Crime Commissioner has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pensions Scheme and in accordance with the Police and Crime Commissioner's early retirement process.

### **8. Events after the Reporting Period**

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Statement of Accounts is authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the end of the reporting period, which require the Statement of Accounts to be adjusted to reflect such events.
- those that are indicative of conditions that arose after the reporting period, which do not require the Statement of Accounts to be adjusted to reflect such events, but where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.

Events taking place after the date of authorisation for issue are not reflected in the Statement of Accounts.

### **9. Financial Instruments**

#### Financial Liabilities

Financial Liabilities are recognised on the Balance Sheet when the Police and Crime Commissioner becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value and are subsequently carried at their amortised cost. Annual charges to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest payable are based on the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. The effective interest rate is the rate that exactly discounts the estimated future cash payments over the life of the instrument to the amount at which it was originally recognised.

The amount presented in the balance sheet with respect to long and short term borrowing is the outstanding principal repayable (plus accrued interest); and interest charged to the Comprehensive Income and Expenditure Statement is the amount payable in the year according to the loan agreement.

Gains and losses on the repurchase or early settlement of borrowing are credited and debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement in the year of repurchase/settlement. However, where repurchase has taken place as part of a restructuring of the loan portfolio that involves the modification or exchange of existing instruments, the premium or discount is respectively deducted from or added to the amortised cost of the new or modified loan and the write-down to the Comprehensive Income and Expenditure Statement is spread over the life of the loan by an adjustment to the effective interest rate.

Where premiums or discounts have been charged to the Comprehensive Income and Expenditure Statement, regulations allow the impact on the General Fund Balance to be spread over future years. The Police and Crime Commissioner's policy is to spread the gain or loss over the term that was remaining on the loan against which the premium was payable or discount receivable when it was repaid. The reconciliation of amounts charged to the Comprehensive Income and Expenditure Statement to the net charge required against the General Fund Balance is managed by the transfer to or from the Financial Instruments Adjustment Account in the Movement in Reserves Statement.

## Financial Assets

Financial assets are classified into two types:

- loans and receivables which are assets that have a fixed or determinable repayments but are not quoted in an active market
- available-for-sale assets which are assets that have a quoted market price and/or do not have fixed or determinable payments

## Loans and Receivables

Loans and receivables are recognised on the Balance Sheet when the Police and Crime Commissioner becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are subsequently measured at their amortised cost. Annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument. For most of the loans that the Police and Crime Commissioner has made, this means that the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest) and interest credited to the Comprehensive Income and Expenditure Statement is the amount receivable for the year in the loan agreement.

Where assets are identified as impaired because the likelihood arising from a past event that payments due under a contract will not be made, the asset is written down and a charge made to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The impairment loss is measured as the difference between the carrying amount and the present value of the revised future cash flows discounted at the asset's original effective interest rate.

Any gains or losses that arise in the derecognition of an asset are credited or debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

## Available-for-sale Assets

Available-for-sale assets are recognised on the Balance Sheet when the Police and Crime Commissioner becomes a party to the contractual provisions of a financial instrument and are initially measured and carried at fair value. Where the asset has fixed or determinable payments, annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest receivable are based on the amortised cost of the asset multiplied by the effective rate of interest for the instrument. Where there are no fixed or determinable payments, income (e.g. dividends) is credited to the Comprehensive Income and Expenditure Statement when it becomes receivable by the Police and Crime Commissioner.

Assets are maintained in the Balance Sheet at fair value. Values are based on the following techniques:

- instruments with quoted market prices – the market price
- other instruments with fixed and determinable payments – discounted cash flow analysis
- equity shares with no quoted market prices – independent appraisal of company valuations.

The inputs to the measurement techniques are categorised in accordance with the following three levels:

- Level 1 inputs – quoted prices (unadjusted) in active markets for identical assets that the Police and Crime Commissioner can access at the measurement date.

- Level 2 inputs – inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly.
- Level 3 inputs – unobservable inputs for the asset.

Changes in fair value are balanced by an entry in the Available-for-Sale Reserve and the gain/loss is recognised in the Surplus or Deficit on Revaluation of Available-for-Sale Financial Assets. The exception is where impairment losses have been incurred – these are debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement, along with any net gain or loss for the asset accumulated in the Available-for-Sale Reserve.

Where assets are identified as impaired because of a likelihood arising from a past event that payments due under the contract will not be made (fixed or determinable payments) or fair value falls below cost, the asset is written down and a charge made to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. If the asset has fixed or determinable payments, the impairment loss is measured as the difference between the carrying amount and the present value of the revised future cash flows discounted at the asset's original effective interest rate. Otherwise, the impairment loss is measured as any shortfall of fair value against the acquisition cost of the instrument (net of any principal repayment and amortisation). Financial assets held at amortised cost are shown net of a loss allowance (where material) reflecting the statistical likelihood that the borrower or debtor will be unable to meet their contractual commitments to the Police and Crime Commissioner.

Any gains and losses that arise on the derecognition of the asset are credited or debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement, along with any accumulated gains or losses previously recognised in the Available-for-Sale Reserve. Where fair value cannot be measured reliably, the instrument is carried at cost (less any impairment losses).

#### 10. **Government Grants and Contributions**

Whether paid on account, by instalments or in arrears, government grant and third party contributions and donations are recognised as due by the Police and Crime Commissioner when there is reasonable assurance that:

- the Police and Crime Commissioner will comply with the conditions attached to the payments, and
- the grants or contributions will be received.

Amounts recognised as due to the Police and Crime Commissioner are not credited to the Comprehensive Income and Expenditure Statement until conditions attached to the grant or contribution have been satisfied. Conditions are stipulations that specify that future economic benefits or service potential embodied in the asset acquired using the grant or contribution are required to be consumed by the recipient as specified, or future economic benefits or service potential must be returned to the transferor.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the relevant service (attributable revenue grants and contributions) or Taxation and Non-Specific Grant Income (non ring-fenced revenue grants and all capital grants) in the Comprehensive Income and Expenditure Statement.

Where capital grants are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure, it is transferred to the Capital Grants Unapplied Reserve. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied Reserve are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

## 11. Interest in other entities

The Police and Crime Commissioner has material interests in other entities that have the nature of a subsidiary, associate and jointly controlled entities and is required to prepare group accounts. In the Police and Crime Commissioner's single entity accounts interests in other entities are recorded in accordance with proper accounting practice. In respect of the North Wales Police and the Police and Crime Commissioner's group accounts, the Chief Constable of North Wales is deemed to be a 100% wholly owned subsidiary of the Police and Crime Commissioner.

## 12. Inventories and Long term Contracts

Inventories are included in the Balance Sheet at the lower of cost and net realisable value. The cost of inventories is assigned using the first in first out (FIFO) costing formula. Long term contracts are accounted for on the basis of charging the Surplus or Deficit on the Provision of Services with the value of works or services received under the contract during the financial year.

## 13. Jointly Controlled Operations and Jointly Controlled Assets

Jointly controlled operations are activities undertaken by the Police and Crime Commissioner in conjunction with other venturers that involve the use of the assets and resources of the venturers rather than the establishment of a separate entity. The Police and Crime Commissioner recognises on the Balance Sheet the assets that the Commissioner controls including his share of any assets held jointly and the liabilities that the Commissioner incurs including his share of any liabilities incurred jointly and debits and credits the Comprehensive Income and Expenditure Statement with the expenditure and any share of expenditure incurred jointly and the share of income that is earned from the activity of the operation.

Jointly controlled assets are items of property, plant or equipment that are jointly controlled by the Police and Crime Commissioner and other venturers, with the assets being used to obtain benefits for the venturers. The joint venture does not involve the establishment of a separate entity. The Police and Crime Commissioner accounts for only his share of the jointly controlled assets, the liabilities and expenses that he incurs on his own behalf or jointly with others in respect of his interest in the joint venture and income that is earned from the venture. Details of any jointly controlled operations can be seen in Note 38 to the Accounts.

## 14. Leases

Finance leases transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases.

Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification.

Arrangements that do not have the legal status of a lease but convey the right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement is dependent on the use of specific assets.

### **The Police and Crime Commissioner as a Lessee**

#### Finance Leases

Property, plant and equipment held under finance leases are recognised on the Balance Sheet at the commencement of the lease at its fair value measured at the lease's inception (or the present value of the minimum lease payments, if lower). The asset recognised is matched by the liability for the obligation to

pay the lessor. Initial direct costs to the Police and Crime Commissioner are added to the carrying amount of the asset. Premiums paid on entry into the lease are applied to writing down the lease liability. Contingent rents are charged as expenses in the periods in which they are incurred.

Lease payments are apportioned between:

- a charge for the acquisition of the interest in the property, plant or equipment which is applied to write down the lease liability, and
- a finance charge (debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement).

Property, plant and equipment recognised under finance leases are accounted for using the policies applied generally to such assets, subject to depreciation being charged over the lease term if this is shorter than the asset's estimated useful life (where ownership of the asset does not transfer to the Police and Crime Commissioner at the end of the lease period).

The Police and Crime Commissioner is not required to raise council tax to cover depreciation or revaluation and impairment losses arising on leased assets. Instead, a prudent annual contribution is made from revenue funds towards the deemed capital investment in accordance with statutory requirements. Depreciation and revaluation and impairment losses are therefore substituted by a revenue contribution in the General Fund Balance, by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

#### Operating Leases

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense for the use of leased property, plant and equipment. Charges are made on a straight-line basis over the life of the lease even if this does not match the pattern of payments (e.g. there is a rent free period at the commencement of the lease).

#### **The Police and Crime Commissioner as a Lessor**

A lessor lets property, plant or equipment under a lease arrangement to others.

#### Finance Leases

Where the Police and Crime Commissioner grants a finance lease over a property or an item of plant or equipment, the relevant asset is written out of the balance sheet as a disposal. At the commencement of the lease the carrying amount of the asset in the balance sheet, (whether property, plant or equipment or assets held for sale) is written off to the other operating expenditure line in the comprehensive income and expenditure statement as part of the gain or loss on disposal. A gain representing the Police and Crime Commissioner's net investment in the lease, is credited to the same line in the comprehensive income and expenditure statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal), matched by a lease (long term debtor) asset on the balance sheet.

Lease rentals receivable are apportioned between:

- a charge for the acquisition of the interest in the property – applied to write down the lease debtor (together with any premiums received), and
- finance income (credited to the financing and investment income and expenditure line in the comprehensive income and expenditure statement).

The gain credited to the comprehensive income and expenditure statement on disposal is not permitted by statute to increase the general fund balance and is required to be treated as a capital receipt. Where a premium has been received, this is posted out of the general fund balance to the capital receipts reserve in the Movement in Reserves Statement. Where the amount due in relation to the lease asset is to be settled by the payment of rentals in future financial years, this is posted out of the general fund balance to the deferred capital receipts reserve in the Movement in Reserves Statement.

When the future rentals are received the element for the capital receipt for the disposal of the asset is used to write down the lease debtor. At this point the deferred capital receipts are transferred to the capital receipts reserve. The written off value of disposals is not a charge against council tax, as the cost of non-current assets is fully provided for under separate arrangements under capital financing. Amounts are therefore appropriated to the capital adjustment account from the general fund balance through the Movement in Reserves Statement.

### Operating Leases

Where the Police and Crime Commissioner grants an operating lease over a property or an item of plant or equipment, the asset is retained in the balance sheet. Rental income is credited to the other operating expenditure line in the comprehensive income and expenditure statement. Credits are made on a straight line basis over the life of the lease even if this does not match the pattern of payments (e.g. there is a premium paid at the commencement of the lease). Initial direct costs incurred in negotiating or arranging the lease are added to the carrying amount of the relevant asset and charged as an expense over the lease term on the same basis as rental income.

#### 15. **Overheads and Support Services**

The costs of overheads and support services are charged to service segments in accordance with the Police and Crime Commissioner's arrangements for accountability and financial performance

#### 16. **Property Plant and Equipment**

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes and are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

### Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Police and Crime Commissioner and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e. repairs and maintenance) is charged as an expense when it is incurred.

### Measurement

Assets are initially measured at cost, comprising:

- the purchase price
- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management
- if applicable, the initial estimate of costs of dismantling and removing the item and then restoring the site on which it is located.

The Police and Crime Commissioner does not capitalise borrowing costs incurred whilst the assets are under construction.



The cost of an asset other than by purchase is deemed to be its fair value, unless the acquisition does not have commercial substance (i.e. it will not lead to a variation in the cash flows to the Police and Crime Commissioner). In the latter case, where an asset is acquired via an exchange, the cost of the acquisition is the carrying amount of the asset is given up by the Police and Crime Commissioner.

Donated assets are measured initially at fair value. The difference between fair value and any consideration paid is credited to the Taxation and Non-Specific Grant Income line of the Comprehensive Income and Expenditure Statement, (unless the donation has been made conditionally); until conditions are satisfied the gain is held in the Donated Assets Account. Where gains are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance to the Capital Adjustment Account in the Movement in Reserves Statement.

Assets are then carried in the Balance Sheet using the following measurement basis:

- Infrastructure, community assets and assets under construction - depreciated historical cost
- Dwellings and all other assets – fair value determined as the amount that would be paid for the asset in its existing use (i.e. existing use value or EUV).

Where there is no market based evidence of current value because of the specialist nature of the asset, depreciated replacement cost is used as a substitute for fair value.

Where non-property assets that have short useful lives or low values (or both), depreciated historical cost basis is used as a substitute for current value.

Assets included in the Balance Sheet at current value are revalued sufficiently regularly to ensure their carrying amount is not materially different from their fair value at the year-end, as a minimum every five years. Increases in the valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, gains may be credited to the Comprehensive Income and Expenditure Statement where they arise from the reversal of a loss previously charged.

Where decreases in value are identified, they are accounted for as follows:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against the balance (up to the amount of the accumulated gains)
- where there is no balance in the revaluation reserve or an insufficient balance, the carrying amount of the asset is written down in the Comprehensive Income and Expenditure Statement.

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007 only, the date of its formal implementation. Gains arising before this date have been consolidated into the Capital Adjustment Account.

### Impairment

Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for as following:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gain)
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

### Depreciation

Depreciation is provided for on all Property, Plant and Equipment assets by the systematic allocation of their depreciable amounts over their useful lives. An exception is made for assets without determinable finite useful life (i.e. freehold land) and assets that are not yet available for use (assets under construction).

Where an asset has major components with significant value, the components are depreciated separately. The Police and Crime Commissioner has applied the following de-minimus limits and components will be recognised separately only where:

- (i) Remaining life of component is between 0 and 10 years and value of component is over £500k
- (ii) Remaining life of component is between 10 and 15 years and value of component is over £750k
- (iii) Remaining life of component is between 15 and 20 years and value of component is over £1,000k
- (iv) Remaining life of component is between 20 and 30 years and value of component is over £1,250k
- (v) Remaining life of component is between 30 and 40 years and value of component is over £1,500k
- (vi) Remaining life of component is between 40 and 50 years and value of component is over £2,000k
- (vii) Remaining life of component is between 50 and 60 years and value of component is over £4,000k

Asset Type:	Depreciation Policy:
Buildings	Depreciated over the life expectancy as stated by the valuer on a straight line method and revalued at least every 5 years
Computer Equipment	Straight line over 3 to 5 years commencing in the year following purchase.
General Equipment, Furniture and Fittings and Radio Equipment	Straight line over 7-10 years commencing in the year following purchase.
Vehicles	Straight line over 4 years commencing in the year following purchase.
Land	Undeveloped sites are not depreciated.

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

### Disposals and Non-Current Assets held for Sale

When it becomes probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is reclassified as an Asset Held for Sale. The asset is revalued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to the fair value less costs to sell, the loss is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Gains in fair value are recognised only up to the amount of any previous losses recognised in the Surplus or Deficit on Provision of Services. Depreciation is not charged on Assets Held for Sale.

If assets no longer meet the criteria to be classified as Assets Held for Sale, they are reclassified back to non-current assets and valued at the lower of their carrying amount before they were classified as held for sale (adjusted for depreciation, amortisation or revaluations that would have been recognised had they not been classified as Held for Sale), and their recoverable amount at the date of the decision not to sell.

Details of any properties classified as Assets Held for Sale are disclosed in the Balance Sheet and relevant notes.

Assets that are to be abandoned or scrapped are not classified as Assets Held for Sale.

When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet (whether Property, Plant and Equipment or Assets Held for Sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal). Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

Amounts received for a disposal in excess of £10,000 are categorised as capital receipts. The balance of receipts is required to be credited to the Capital Receipts Reserve and then can be used only for new capital investment (or set aside to reduce the Police and Crime Commissioner's underlying need to borrow - the capital financing requirement). Receipts are appropriated to the Reserve from the General Fund Balance in the Movement in Reserves Statement.

The value of disposals written out is not a charge against council tax, as the cost of fixed assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

#### **17. Private Finance Initiative**

The Police and Crime Commissioner has entered into one long term contractual agreement under PFI where the contractor is responsible for design, construction, finance and maintenance of the Custody Suite, Major Incident facility, Scientific Support facility and office space at St. Asaph. As the Police and Crime Commissioner is deemed to control the services that are provided under its PFI scheme and as ownership of the fixed assets will pass to the Police and Crime Commissioner at the end of the contract for no additional charge, the Police and Crime Commissioner carries the fixed assets used under the contracts on the Balance Sheet.

The original recognition of these fixed assets has been balanced by a corresponding liability for the amounts due to the scheme operator.

#### **18. Provisions, Contingent Liabilities and Contingent Assets**

Provisions are made where an event has taken place that gives the Police and Crime Commissioner a legal or constructive obligation that probably requires settlement by transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense in the Comprehensive Income and Expenditure Statement in the year that the Police and Crime Commissioner becomes aware of the obligation, and are measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year and where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made); the provision is reversed and credited back to the relevant service.

Where some or all of the payment required to settle a provision is expected to be recovered from another party (e.g. from an insurance claim), this is recognised as income for the relevant service only when it is virtually certain that reimbursement will be received if the Police and Crime Commissioner settles the obligation.

The insurance provision covers insurance liability for those risks not covered externally and also covers any excess on external insurance policies. The provision covers public and employer's risk. There are contingent liabilities to be met from this provision.

The provision for doubtful debts, now called loss allowances, is included within Debtors in Current Assets.

Carbon Reduction Commitment (CRC) Energy Efficiency Scheme – this is a mandatory scheme for large public and private sector organisations and is designed to improve energy efficiency and cut emissions. Organisations that qualify are required to purchase and surrender carbon allowances on the basis of their emissions and reflect any liabilities within their accounts. The Police and Crime Commissioner is currently not required to participate in the scheme due to current emissions being below the qualification threshold.

### Contingent Liabilities

A contingent liability arises when an event has taken place that gives the Police and Crime Commissioner a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Police and Crime Commissioner. They can arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent liabilities are not recognised in the Balance Sheet but disclosed in a note to the accounts.

### Contingent Assets

A contingent asset arises when an event has taken place that gives the Police and Crime Commissioner a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Police and Crime Commissioner.

Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits or service potential.

## 19. **Reserves**

The Police and Crime Commissioner sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Reserves are created by appropriating amounts from the General Fund Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged in that year to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The amount is then appropriated back into the Usable Revenue Reserves in the Movement in Reserves Statement so there is no net charge to council tax for the expenditure during the accounting period.

Unusable Reserves - certain reserves are maintained to manage the accounting processes for non-current assets, financial instruments, retirement and employee benefits and do not represent usable resources for the Police and Crime Commissioner. Reserves are explained in the relevant policies within the Medium Term Financial Plan.

## 20. **Revenue Expenditure Funded from Capital under Statute**

Expenditure incurred during the year that may be capitalised under statutory provisions but that does not result in the creation of a non-current asset has been charged as expenditure in the Comprehensive Income

and Expenditure Statement in the year. Where the Police and Crime Commissioner has determined to meet the cost of this expenditure from existing capital resources or by borrowing, a transfer in the Movement in Reserves Statement from the General Fund Balance to the Capital Adjustment Account reverses the amounts charged so that there is no impact on the level of revenue expenditure.

## 21. **Recognition of Revenue from Non-Exchange Transactions**

Assets and revenue arising from non-exchange transactions are recognised in accordance with the requirements of IAS 20 Accounting for Government Grants and Disclosure of Government Assistance, except where interpreted or adapted to fit the public sector are detailed in the Code and/or IPSAS 23, "Revenue from Non- Exchange Transactions (Taxes and Transfers)."

**Taxation transactions** - Assets and revenue arising from taxation transactions are recognised in the period in which the taxable event occurs, provided that the assets satisfy the definition of an asset and meet the criteria for recognition as an asset.

**Non-taxation transactions** - Assets and revenue arising from transfer transactions are recognised in the period in which the transfer arrangement becomes binding. Services in-kind are not recognised. Where a transfer is subject to conditions that, if unfulfilled, require the return of the transferred resources, the Police and Crime Commissioner recognises a liability until the condition is fulfilled.

**Basis of Measurement of Major Classes of Revenue from Non-Exchange Transactions** - Taxation revenue is measured at the nominal value of cash, and cash equivalents. Assets and revenue recognised as a consequence of a transfer are measured at the fair value of the assets recognised as at the date of recognition:

- Monetary assets are measured at their nominal value unless the time value of money is material, in which case present value is used, calculated using a discount rate that reflects the risk inherent in holding the asset; and
- Non-monetary assets are measured at their fair value, which is determined by reference to observable market values or by independent appraisal by a member of the valuation profession. Receivables are recognised when a binding transfer arrangement is in place but cash or other assets have not been received.

## 22. **VAT**

Generally, the Comprehensive Income and Expenditure Statement excludes VAT as any collected is paid to HM Revenues and Customs and any VAT paid is recoverable from them. Value added tax is included in the Comprehensive Income and Expenditure Statement only if it is irrecoverable.

## 23. **Fair Value**

The Police and Crime Commissioner measures some of his financial instruments at fair value at each reporting date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability, or in the absence of a principal market, in the most advantageous market for the asset or liability. The Police and Crime Commissioner measures the fair value of an asset or liability using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

## Annual Governance Statement 2019-2020

### 1. Introduction and Background

1.1. The Police and Crime Commissioner and the Chief Constable have joint governance arrangements. Therefore, many of the controls are common to both corporations sole. The Police and Crime Commissioner and Chief Constable have a Joint Governance Board to ensure that they fulfil their corporate governance responsibilities. The Board is chaired by the Police and Crime Commissioner's Chief Finance Officer and attended by senior officers of both Police and Crime Commissioner and Chief Constable. The purpose of the Joint Governance Board, therefore, is to enable the Police & Crime Commissioner and Chief Constable to fulfil these responsibilities by ensuring the corporate governance structures, processes and procedures of the OPCC and Force are robust, efficient and effective; comply with all relevant legislation, regulations and guidance; and reflect best practice. The Board also collates and documents the evidence to produce this Annual Governance Statement. The Board met twice during 2019-2020; during this financial year a separate review of governance was undertaken, and the results of this review were taken into consideration in preparing this annual governance statement and the action plan with the work from the Governance review has continued to progress during 2020-2021.

1.2. The Police and Crime Commissioner and the Chief Constable have a Scheme of Consent, which has been in place since 1 April 2014 and was reviewed and revised in September 2019. The aim of this Scheme is to provide for proper arrangements for the management of activities on behalf of the Commissioner and the Chief Constable. The Commissioner has a statutory duty and electoral mandate to ensure an efficient and effective police service and to hold the Chief Constable to account on behalf of the public. The Commissioner is responsible for the totality of policing. The Chief Constable is charged with the impartial direction and control of all police officers and staff within the police force that they lead and is responsible for maintaining the Queen's Peace. The Chief Constable holds office under the Crown, but is appointed by the Commissioner. This Scheme was in effect throughout the financial year and has been agreed by all the named Senior Officers within the Scheme and the Chief Constable and Police and Crime Commissioner for North Wales.

1.3. Both the Police and Crime Commissioner and the Chief Constable are required to have a Chief Financial Officer to undertake the statutory section 151 responsibilities. There is an established Joint Audit Committee; the purpose of the Committee is to provide independent advice and recommendation to the Police and Crime Commissioner and the Chief Constable regarding the adequacy of the governance and risk management framework, the internal control environment and financial reporting. The Joint Audit Committee has an ongoing remit tracking progress of the Governance review as it progresses in 2020-2021.

1.4. Each force area has a Police and Crime Panel to support the effective exercise of the functions of the police and crime commissioner, and to review or scrutinise decisions made, or other actions taken, by the police and crime commissioner in connection with the discharge of the commissioner's functions. The Commissioner will also be required to consult with the Panel on his plans and budget for policing, as well as the level of council tax and the appointment of a Chief Constable, Chief Executive Officer, Chief Finance Officer and Deputy Police and Crime Commissioner. The panel is made up of ten local councillors and two co-opted independent members, however in September 2016 the Panel appointed a third co-opted independent member following a recruitment campaign. The increase was sanctioned by the Home Secretary. Conwy County Borough Council is the 'Host Authority' for the North Wales Police and Crime Panel and provides the required support services for the effective operation and discharge of duties of the Police and Crime Panel

1.5. Governance is about how the Police and Crime Commissioner and the Chief Constable ensure they are doing the right things, in the right way for the right people, in a timely, inclusive, open and accountable manner. It comprises the systems, processes, culture, behaviour and values, by which the organisation is directed and controlled and also the activities by which it is held to account and engages with the community it serves. This Annual Governance Statement (AGS) for the Police and Crime Commissioner and the Chief Constable describes how the organisation can show it has discharged its two overarching statutory duties during 2019-2020:

- To secure an effective and efficient police service and
- To be accountable for the exercise of their functions and those of people under their direction and control.

1.6 The Covid19 pandemic was described as a “Public Health Emergency of International Concern” on 31 January 2020. Restrictions aimed at reducing the spread of Covid19 were announced by the government on 23 March 2020 with the Coronavirus Act receiving Royal Assent on 25 March 2020. Given these events occurred relatively late in the Financial year, the impact on governance arrangements was limited for 2019-2020. The impact beyond this period are reflected where appropriate throughout this report.

1.7 However, Covid-19 did still impact 2019-20 decision making through a Covid-19 Gold, Silver, Bronze response command structure within the Force being established and regionally as part of the North Wales Local Resilience Forum (LRF) with the Strategic Co-ordination Group (which was responsible for leading on the multi agency response to Covid-19) being chaired by a Police Gold Commander. It also featured formally within the Force’s risk management framework and was a key factor in operational decisions considering the implications for capacity and capability for various functions within the force.

1.8 Since the end of the 2019-20 financial year, Covid-19 has continued to have a significant bearing on the organisation’s working practices transforming them for both the OPCC and North Wales Police to accommodate social distancing and other public health measures. In addition, operational decision making within the Police service has continued to be led by the governance structures established towards the end of the year. To ensure clarity around Governance arrangements was retained during Covid-19 the PCC published a 2020/21 Covid-19 response plan in May 2020 ensuring that clear accountability remained in place. More recently HMICFRS inspections exploring the effectiveness of decision making during Covid-19 has been announced along with a number of other more focussed reviews that will explore the effectiveness of the Governance and decision making in other areas.

1.8 Further to the above, following the end of 2019-20 the force entered a Recovery phase around Covid-19 with the Strategic Recovery Board, chaired by the DCC, being added to the Force’s Governance structure with the OPCC also having representation on that board. Reporting on progress was scheduled into the Joint Audit Committee work plan for July 2020.

## **2. Purpose and scope of responsibility for the Governance Framework**

2.1. The Police and Crime Commissioner and the Chief Constable are responsible for ensuring their business is conducted in accordance with the law and proper standards and that public money is safeguarded, properly accounted for and used effectively, efficiently and economically. They also have a duty to make arrangements to secure continuous improvement in the way in which their functions are exercised.

2.2. In discharging their overall responsibility, the Police and Crime Commissioner and the Chief Constable are also responsible for putting in place proper arrangements for the governance of their affairs and facilitating the exercise of their functions, which includes ensuring a sound system of internal control is maintained throughout the year and that arrangements are in place for the management of risk. The financial management arrangements conform principally with the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer of the Police and Crime Commissioner and Chief Finance Officer of the Chief Constable and the Home Office Financial Management Code of Practice for the Police Forces of England and Wales and Fire and Rescue Authorities created under section 4A of the Fire and Rescue Services Act 2004 (revised 2018).

2.3. This statement explains how the Police and Crime Commissioner and the Chief Constable have complied with the Code of Corporate Governance, which is consistent with the principles of the CIPFA/SOLACE Framework: Delivering Good Governance in Local Government updated in 2016 and also meets the requirements of the Accounts and Audit (Wales) Regulations 2014 as amended, in relation to the statement of internal control and the publication of the annual governance statement.

2.4. The governance framework comprises the systems and processes, culture and values by which the Police and Crime Commissioner and the Chief Constable are directed and controlled and its activities through which it accounts to, engages with and leads its communities. The framework enables the Police and Crime Commissioner and the Chief Constable to monitor the achievement of their strategic objectives and consider whether those objectives have

led to the delivery of appropriate, cost effective services and the achievement of value for money.

2.5. The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable and foreseeable level. It cannot prevent all risk of failure to achieve policies, aims and objectives; it can provide only reasonable rather than absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of the organisation's aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, to manage them efficiently, effectively and economically.

The governance framework has been in place throughout the year ended the 31 March 2020 and up to the approval of the Statement of Accounts. However, the areas of both Corporate Governance and Risk Management were subject to scrutiny and challenge by the Joint Audit Committee over the course of 2019-2020 as the approach in both areas was developed with further work planned for 2020-2021 and subsequently being progressed and monitored.

### **3. Principles of good governance**

The CIPFA/SOLACE Framework: Delivering Good Governance in Local Government sets out seven principles of good governance which underpin effective governance arrangements to ensure that the intended outcomes for stakeholders are defined and achieved.

The arrangements specific to the Police and Crime Commissioner and Chief Constable are detailed within the seven principles below.

#### **3.1. Ethics and Integrity**

There are corporate processes in place to support the core principle of ethics and integrity such as the Policing Protocol 2011 which requires everyone in the organisation to abide by the seven principles of public life (the Nolan principles). Additionally, the Home Office Financial Management Code of Practice requires the Police and Crime Commissioner and Chief Constable to ensure that good governance is embedded within the organisations and the College of Policing Code of Ethics sets out the standards of behaviour expected for all people working in policing.

The Police and Crime Commissioner's code of conduct and Chief Constable's Code of Ethics underpin the standards of expected conduct and behaviour. The Police and Crime Commissioner and Chief Constable have policies and procedures and regulations in place that comply with law and conform to appropriate ethical standards and standards of professional behaviour. Ethical considerations are part of any business decisions taken and are set out within policies in operation within both organisations.

The Police and Crime Commissioner and Chief Constable have an Anti-Fraud and Corruption policy and whistleblowing arrangements in place which manage effectively the risk of fraud and corruption. Processes for declaring interest and registers for gifts and hospitalities are maintained and updated as required. Both the Joint Audit Committee and the Police and Crime Panel discharged fully all the functions as identified in the relevant CIPFA publication for Audit Committees. The Joint Audit Committee's Terms of Reference may be found on the Police and Crime Commissioner's website.

The Police and Crime Commissioner has in place procedures for receiving feedback about policing in North Wales, and decisions made by or on behalf of the Police and Crime Commissioner and his officers. He also has procedures in place for the handling of complaints about the Chief Constable. Additionally, the Police and Crime Panel fulfil their responsibilities in relation to complaints made about the Police and Crime Commissioner as set out within the Police Reform and Social Responsibility Act.

To ensure ethical issues and dilemmas occurring at all levels are appropriately considered and discussed, the Force Governance structure includes an Ethics Committee with an open invitation for the OPCC to attend. Ethical dilemmas can be submitted anonymously by the Force Intranet site or by email and a summary of findings from the Committee are published on the Force Intranet site alongside being reported to Senior Management via the Governance structures for further consideration and reflection as required.



### 3.2. Openness and Stakeholder Engagement

The Police and Crime Commissioner and the Chief Constable promote an open and transparent culture throughout the organisations to ensure that services meet people's needs. All public meeting papers and minutes are published on the website along with any decisions taken by the Police and Crime Commissioner. The Police and Crime Commissioner received a CoPaCC transparency award for three consecutive years and secured this for a fourth year in August 2020. The evaluation assesses not only whether the Police and Crime Commissioner publishes information on the website, but also whether it can be found and accessed easily.

The Police and Crime Commissioner is accountable to the people of North Wales to deliver an efficient and effective police service to the people of North Wales and the Chief Constable is accountable to the Police and Crime Commissioner to ensure that an effective police service is provided to the people of North Wales.

The Police and Crime Commissioner and the Chief Constable regularly publish information on the Commissioner's and Chief Constable's work and achievements and satisfaction of users, including the publication of a Police and Crime Plan and an Annual Report.

There is a consultation and engagement strategy in place to ensure that our services are responsive to issues raised. We regularly conduct surveys to inform our service delivery and assist in developing our priorities and objectives. Both the Police and Crime Commissioner and Chief Constable have internal and external consultation mechanisms in place which are used to inform and improve services. TIAA (the internal auditor) concluded a review of corporate communications for both the Police and Crime Commissioner and the Force in June 2020, which was assessed as "reasonable" assurance, and found that *comprehensive arrangements are found to be in place to ensure that Internal and External Communications strategies for the Force and Police and Crime Commissioner are effective.*

The Police and Crime Commissioner and Chief Constable work in partnership and collaboration with other organisations to achieve shared objectives and to ensure effective delivery of services which meet the needs of the organisations. Partnership and collaboration arrangements that are in place are monitored and kept under review to ensure that performance is achieved and objectives are met.

We have an effective scrutiny function, supported by evidence & data analysis, to challenge decision makers constructively, including those who work in partnership with the Commissioner and Chief Constable. All key decisions taken include a financial impact, legal impact, equality impact and risk assessment with the Governance structures in place providing visibility around them. The Commissioner's decisions are published on his website, and are also reported to the Police and Crime Panel. The Police and Crime Commissioner frequently attends local authority scrutiny committees. Further scrutiny is provided by the Joint Audit Committee. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards with all committee papers being published on the Commissioner's website. During 2019-2020 work was undertaken to develop the relevance and appropriateness of information provided to the Joint Audit Committee with work continuing to progress in 2020-2021.

The post of Chief Executive to the Police and Crime Commissioner is the designated post of Monitoring Officer and there are arrangements to record any professional advice that is required for specialist areas.

Furthermore, the Chief Financial Officers for the Police and Crime Commissioner and the Chief Constable complied with the CIPFA statement 'the Role of the Chief Financial Officer of the Police and Crime Commissioner and of the Chief Constable'.

### 3.3. Defining Outcomes

The Police and Crime Commissioner and Chief Constable will, as part of the strategic planning process, develop informed strategies and plans which are outcome focused, sustainable and take into account the level of resources required to adequately deliver them.

The Police and Crime Commissioner sets the police and crime objectives and these are contained in the Police and Crime Plan. The Police and Crime Plan has been communicated to the public through the website and by various engagement activities and a brief summary of performance is included on the council tax leaflet sent to every household, either electronically or by post. A summary is given below with Commissioner' Covid Response Plan confirming the ongoing relevance of these priorities:

The police and crime objectives, priorities and financial options were developed from the Police and Crime Commissioner's vision and a joint analysis of:

- Assessment of crime and the required level of service
- Consultation with local people
- Consultation with partners
- Consultation between the Police and Crime Commissioner and the Chief Constable
- The findings of external audit and reviews by Wales Audit Office and HMICFRS
- Risk assessment

The Police and Crime Commissioner's police and crime objectives are directed and delivered by the Chief Constable and, in turn, by the Strategic Management Board (SMB) during the year. The Commissioner's performance is monitored and reported within the Annual Report, Statement of Accounts and the Medium Term Financial plan.

The Strategic Executive Board (SEB) is the public forum for scrutiny of the Chief Constable by the Police and Crime Commissioner and minutes of each meeting are published. The additional functions of the Board include:

- to take such decisions as are required by the Scheme of Governance to be taken jointly by the Commissioner and the Chief Constable; and
- to develop proposals for the delivery of the Commissioner's police and crime objectives as set out in the Plan

The Strategic Executive Board (SEB) and Strategic Management Board (SMB) scrutinise operational and financial performance, service delivery and the achievement of the police and crime objectives. A programmed approach to delivery of plans is in place via the Strategic Management Board (SMB). These boards have continued to meet at the usual frequency – albeit remotely – despite Covid-19's impact with meetings being held remotely using appropriate technology to ensure they take place.

### **3.4. Determining interventions**

In order to optimise the achievement of our intended outcomes the Police and Crime Commissioner and Chief Constable will ensure that there are adequate arrangements in place to deliver services which demonstrate efficiency and value for money.

Detailed resource planning is carried out annually and published within the Medium Term Financial Plan. This risk assesses resource requirements based on appropriate assumptions to enable the Police and Crime Commissioner and Chief Constable to prioritise competing demands for services.

The annual strategic and operational planning cycle takes into account the expected level of resources required and identifies where savings and reductions are required. This is also informed by the Priority Resource Planning process, which was introduced in 2019-2020 (for the 2020-2021 budget) as an enabler for informed decision-making. The resources, savings and growth are risk assessed and achievement of all plans and work streams is monitored through the Strategic Management Board which is chaired by the Chief Constable. The impact of Covid-19 means that the approach to Strategic Planning for FY 2021-2022 needed to be adapted and so a streamlined – but still robust – approach to strategic planning has been established by the Chief Constable and is currently being progressed in 2020-2021 being cognitive of a context including a Comprehensive Spending Review (expected to report in Nov20) and heightened levels of financial uncertainty.

Programme and Project boards are in place which monitor the implementation and achievement of agreed initiatives and plans. These are established to support robust decision making in order to achieve the required outcomes with programmes such as Digital Transformation and Workforce Transformation being critical to the overall delivery of organisational strategies. Decision making is devolved where appropriate to enable flexible and responsive action and better outcomes. Accountability is measured through the governance structure and processes in place.

The Covid19 pandemic necessitated the rapid adoption of agile working arrangements, and many staff and officers have been able to work from home since the lockdown began. Work to allow agile working was already in progress, and processes and governance had already been considered during the planning phase. The lockdown, therefore, required an acceleration of the project rather than a fundamental change to our plans, with governance arrangements largely working well during the transition and on an ongoing basis with ongoing reviews of the arrangements put in place taking place as part of the Recovery work stream.

### **3.5. Developing Leadership**

The Police and Crime Commissioner and Chief Constable have defined structures and roles within the organisations to enable effective leadership. This is supported by the Manual of Governance which sets out the roles and responsibilities and is critical to enable delivery of the strategies and plans in place.

The governance arrangements have been developed in line with the Police Reform and Social Responsibility Act 2011, statutory Policing Protocol Order 2012, Home Office Financial Management Code of Practice (FMCP) and existing guidance on financial and governance matters which continue to apply. The Force Governance structures have also been scrutinised in 2019-2020 as part of the Governance review, with that work ongoing in 2020-2021.

There is an approved scheme of consent in place which formalises the functions and delegation between the Commissioner and Chief Constable. The governance structure supports the implementation of planned activities and outcomes and there is a defined meeting structure in place to ensure that planned outputs are achieved in a timely manner.

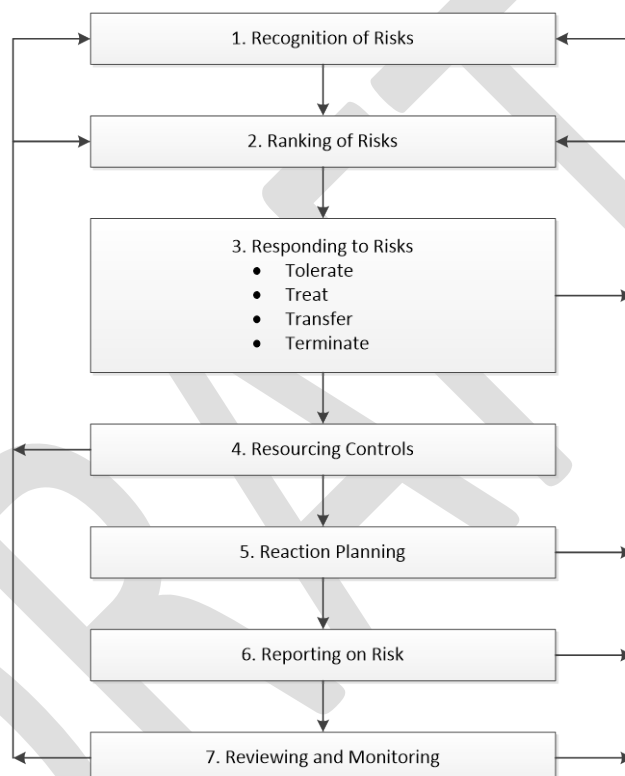
Our people are our key investment and we ensure that there are member and officer training and development programmes in place so that knowledge is kept up to date, including any professional development requirements. Our recruitment and succession planning processes are designed in order that we appoint the right people with the right skills into roles within the organisation.

Nationally set terms and conditions exist for officers and staff with agreed pay scales and job evaluation system and we have a performance management framework which the Commissioner and Chief Constable use to assess performance and address any improvements required. Additionally, there is an annual self-assessment of effectiveness for the Joint Audit Committee.

### 3.6. Managing risks and monitoring performance

Risk management and internal control is an integral part of the performance management system within both organisations. The risk management process underpins the financial management arrangements and governance processes and is fundamental to achieving our intended outcomes and supports our vision for a safer North Wales.

The below represents the 7R's and 4T's of risk management as noted in the ISO31000 and NWP risk arrangements follows this model.



There is an embedded risk management culture across the organisation and at all levels. There are corporate and individual area risk registers which conform to approved national methodology and are regularly reviewed and updated and reported to committees and boards across the organisation. Risk management is a standing agenda item on all key boards across the force. The Joint Audit Committee has continued to provide challenge and support to improve our risk management processes, with processes being developed over the course of 2019-2020 – including a Formal Risk Appetite document - and further development ongoing for 2020-2021 to include further development of our Risk Assurance Framework.

Our plans, processes and policies are drawn up having due regard to the risks identified, and this is overseen by the Assurance Board. A partnership framework is in place to ensure that any partnerships are managed appropriately including risk management.

Strategic risks and the risk management process are overseen and monitored at the Joint Audit Committee. Members of the Joint Audit Committee are able to review all risks for transparency.

Internal Audit assesses the adequacy of our internal controls and reports fully to the independent Joint Audit Committee. Internal and external audit have examined and reported on compliance with applicable regulations and internal controls.

The Strategic Executive Board (SEB) and Strategic Management Board (SMB) scrutinise operational and financial performance, service delivery and the achievement of the police and crime objectives. A programmed approach to delivery of plans is in place via the Strategic Management Board (SMB).

All Joint Audit Committee and Police and Crime Panel papers and minutes are available through the website of the Police and Crime Commissioner.

Effective arrangements are in place to ensure that data is safeguarded and appropriately collected, used, stored and shared. All data is subject to agreed retention policies and the security classification scheme in operation throughout the force. There is an established Information Security board in place to monitor arrangements and effectiveness.

The Commissioner and Chief Constable have data protection and information security policies in place which are regularly tested and supported with a training programme for all staff. Our Internal Audit function and HMIC provide further periodic scrutiny in this area.

There are information sharing protocols between the Commissioner and Chief Constable and also with our partners.

### **3.7. Demonstrating effective accountability**

The Police and Crime Commissioner and Chief Constable ensure that decision makers involved in service delivery are accountable to them through the processes in place in both organisations. The Governance framework and the associated Internal control framework provide a robust mechanism for retaining oversight of the key decisions being made.

Standardised reporting templates are used to ensure that information is presented in an efficient but sufficient manner and to enable effective decision making and an annual report is prepared and published which assesses the performance against the Police and Crime Plan.

The Police and Crime Commissioner and Chief Constable's websites publish information which is pertinent to the public and stakeholders ensuring the transparency needed for external accountability to be effective, is in place. The internal audit service reports to the Joint Audit Committee and has direct access to the Police and Crime Commissioner, Chief Constable and members. Recommendation for service improvements are acted upon and reported to the committee.

Independent and external reviews and inspections are routinely carried out by regulatory bodies and the reports are published and any recommendations made are acted upon.

## **4. Review of Effectiveness**

4.1. The Police and Crime Commissioner and the Chief Constable have responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the executive managers who have responsibility for the development and maintenance of the governance environment, the head of internal audit's annual report and also by comments made by the external auditors, the Police and Crime Panel, Joint Audit Committee and other review agencies and inspectorates. The review of Governance in 2019-20 has led to a number of recommendations, the implementation of which is ongoing.

4.2. In accordance with regulations, the Police and Crime Commissioner and Chief Constable have reviewed the effectiveness of its internal audit service. In conclusion, the service has complied fully with all public sector internal auditing standards (PSIAS).

4.3 As part of our governance framework and to ensure that we review our arrangements for effectiveness, we established a Joint Governance Board, charged with monitoring the arrangements for compliance and to make recommendations for the development of the governance arrangements as may be required. During 2019-2020 governance overall was stable – despite the ongoing Governance review - although the Joint Governance Board was disestablished. However, it was reconstituted in March 2020 to ensure this annual governance statement could be

compiled accurately and in a timely manner. It was resolved at the March 2020 meeting to re-establish the Joint Governance Board, with revised terms of reference. The objectives of the Joint Governance Board are now:

- To ensure a continual review the adequacy and appropriateness of the governance arrangements ensuring that they operate Efficiently and Effectively.
- To oversee the production, management and review (as necessary) of the high-level corporate governance documents of the OPCC and Force, specifically the Manual of Governance and its constituent parts.
- To co-ordinate, oversee and review (as necessary) the corporate governance structures of the OPCC and Force and their associated processes and procedures.
- To review all recommendations relating to corporate governance arising from internal and external audits and inspections and consider their implications for the corporate governance arrangements of the OPCC and Force.
- To review any Client Briefing Notes issued by the Internal Auditor and consider their implications for the corporate governance arrangements of the OPCC and Force.
- To oversee and co-ordinate the preparation of the Annual Governance Statements of the Police & Commissioner and Chief Constable.
- To make any recommendations to the Police & Crime Commissioner and Chief Constable on any matter relating to the corporate governance arrangements of the OPCC and Force where action or improvement is required.

4.4 Internal Audit carried out their annual service review of our key financial systems in 2019-2020 and provided positive reports during the year. The annual report concluded:

#### *HEAD OF INTERNAL AUDIT'S ANNUAL OPINION*

*I am satisfied that sufficient internal audit work has been undertaken to allow me to draw a positive conclusion as to the adequacy and effectiveness of The Police and Crime Commissioner's and the Chief Constable's risk management, control and governance processes. In my opinion, The Police and Crime Commissioner and the Chief Constable have adequate and effective management, control and governance processes in place to manage the achievement of their objectives.*

*This opinion is based solely on the matters that came to the attention of TIAA during the course of the internal audit reviews carried out during the year and is not an opinion on the ongoing financial viability or your ability to meet financial obligations which must be obtained by The Office of the Police and Crime Commissioner North Wales and the Chief Constable North Wales Police from its various sources of assurance.*

4.5 The Wales Audit Office annual audit letter for 2018-2019 gave an unqualified opinion on the accounts for the Police and Crime Commissioner and the Chief Constable and recorded that they had not identified any significant weaknesses in the overall framework. It also concluded that the Police and Crime Commissioner and Chief Constable had appropriate arrangements in place to secure economy, efficiency and effectiveness in the use of their resources. Furthermore it identified its Operational Improvement Programme as an area of good practice.

## **5. Governance Action Plan and progress**

5.1. In assessing the governance arrangements that are in place, the Governance Board will also develop and monitor any action plans to address any governance issues identified or where improvement to current arrangements is required. The areas to be covered in the 2020-2021 plan can be seen in the Appendix below.

5.2. The action plan for 2019-2020 contained areas for improvement. These are detailed below with their progress and current status.

Recommendation	Action	Current Status - complete Y/N?
Force Delivery Plan	A Force Delivery Plan will be produced articulating the vision. The plan will be widely communicated and supported by detailed plans. The processes for management of change will be enhanced using accepted best practice methodologies and supported by a clear governance structure. The plan will be appropriately resourced to ensure the plans are realistic	Yes
Governance Review	An independent review of governance will be undertaken. A governance action plan will be produced and implemented.  The review will link in with a review of partnership arrangements that commenced in 2018/2019.	Yes  The action plan has been completed, but needs to be implemented.  Yes
Assurance Framework	A pilot of an enhanced assurance framework will commence within the Finance & Resources Directorate. Subject to the outcome of the pilot a revised assurance framework will be rolled out across North Wales Police.  Our Risk Appetite will be agreed and documented.	No - The Risk Assurance Pilot has been undertaken but the wider roll out of the assurance framework is yet to occur.  Yes - Risk Appetite has been agreed & documented.
Leadership	A staff survey will be completed, the results analysed and an action plan developed. Implementation of action plan will be delivered through workforce transformation programme.	Yes - Implementation of the action plan to be overseen by POD steering group

## 6. Conclusion

6.1. No statement of internal control can provide absolute assurance against material loss; this statement is intended to provide reasonable assurance.

6.2. However, on the basis of the review of the sources of assurance set out in this statement, we are satisfied that the North Wales Police and Crime Commissioner had in place satisfactory governance arrangements, including appropriate systems of internal control and risk management which facilitate the effective exercise of his functions.  
Signed:

**Carl Foulkes**  
Chief Constable

**Seb Phillips**  
Director of Finance & Resources of the Chief Constable

## Annual Governance Statement - Plan

The review of governance has recognised that our governance arrangements are satisfactory and meet our needs. The delivery of our vision will challenge our governance arrangements and attention to a number of issues will assist in strengthening those arrangements. The following areas are to be addressed in 2020-2021:

Issue	Actions
Compliance with the CIPFA Financial Management (FM) Code	The Financial Management Code is designed to support good practice in financial management and to assist local authorities in demonstrating financial sustainability. The first full year of compliance is 2021-2022, therefore by 31 March 2021 the aim is to review current processes against the Code and implement any required changes.
Governance Review	A review of governance was undertaken during 2019-2020. The recommendations of this review are to be implemented during 2020-2021. This will be monitored and assessed via the Strategic Management Board, the Strategic Executive Board and the Joint Governance Board.
Risk Assurance Framework Development	<p>Following the F&amp;R pilot in 2019-2020 the timeline for rolling out the Risk assurance framework across the Force will be established against a context of Covid-19.</p> <p>The Risk assurance framework will be subsequently rolled out across the Force.</p>
<p>COVID-19</p> <p>The coronavirus pandemic presents a number of challenges to the Police and Crime Commissioner and Chief Constable. There is a need to maintain governance throughout this period of uncertainty, in a way which does not impede the force's response to the situation, and does not put officers, staff or the public at unnecessary risk.</p> <p>The Police and Crime Commissioner has published a <a href="#">Covid-19 Response Plan</a></p>	<p>Ensure that the ongoing impact of Covid-19 on Governance arrangements are reviewed and assessed.</p> <p>Ensure that the Strategic Recovery Board is embedded as a means of providing robust oversight of the organisation's Recovery process.</p> <p>Embed the Strategic Recovery Board</p>



# The independent auditor's report of the Auditor General for Wales

## to the Chief Constable for North Wales

### Report on the audit of the financial statements

#### Opinion

I have audited the financial statements of the:

- Chief Constable for North Wales Police; and
- North Wales Police Pension Fund.

for the year ended 31 March 2020 under the Public Audit (Wales) Act 2004.

The Chief Constable for North Wales Police financial statements comprise the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement, and the related notes, including a summary of significant accounting policies.

The North Wales Police Pension Fund's financial statements comprise the Fund Account and the Net Assets Statement.

The financial reporting framework that has been applied in their preparation is applicable law and the Code of Practice on Local Authority Accounting in the United Kingdom 2019-20 based on International Financial Reporting Standards (IFRSs).

In my opinion the financial statements:

- give a true and fair view of the financial position of the Chief Constable for North Wales Police and North Wales Police Pension Fund as at 31 March 2020 and of their income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2019-20.

#### Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)). My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the Chief Constable for North Wales Police and North Wales Police Pension Fund in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Emphasis of Matter – effects of COVID-19 on the Chief Constable for North Wales Police's property pension fund valuations

I draw attention to Note 17 to the financial statements, which describes material valuation uncertainty clauses in the valuation report's on Pooled Property Funds held by the Gwynedd Pension Fund arising from circumstances caused by the COVID-19 pandemic. My opinion is not modified in respect of this matter.

#### Conclusions relating to going concern

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the responsible financial officer has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about Chief Constable for North Wales Police and North

Wales Police Pension Fund's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## Other information

The responsible financial officer is responsible for the other information in the Statement of Accounts. The other information comprises the information included in the Statement of Accounts other than the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated later in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

## Report on other requirements

### Opinion on other matters

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and the Narrative Report has been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2019-20; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and the Annual Governance Statement has been prepared in accordance with guidance.

### Matters on which I report by exception

In the light of the knowledge and understanding of the Chief Constable for North Wales Police and North Wales Police Pension Fund and their environments obtained in the course of the audit, I have not identified material misstatements in the Narrative Report or the Annual Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- proper accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.

## Certificate of completion of audit

I certify that I have completed the audit of the accounts of the Chief Constable for North Wales Police and North Wales Police Pension Fund in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

## Responsibilities

### Responsibilities of the responsible financial officer for the financial statements

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the responsible financial officer is responsible for the preparation of the statement of accounts, which give a true and fair view,

and for such internal control as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error. In preparing the statement of accounts, the responsible financial officer is responsible for assessing the Chief Constable for North Wales Police and North Wales Police Pension Fund's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

### **Auditor's responsibilities for the audit of the financial statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

Adrian Compton  
Auditor General for Wales  
7 October 2020

24 Cathedral Road  
Cardiff  
CF11 9LJ

# Adroddiad ar yr Archwiliad o'r Cyfrifon – Comisiynydd Heddlu a Throseddau Gogledd Cymru a Phrif Gwnstabl Heddlu Gogledd Cymru

Blwyddyn archwilio: 2019-20

Dyddiad cyhoeddi: Medi 2020

Cyfeirnod y ddogfen: 2058A2020-21

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

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 partïon perthnasol. Mewn perthynas â'r ddogfen hon, mae Archwilydd Cyffredinol Cymru a Swyddfa Archwilio Cymru yn drydydd partïon perthnasol. Dylid anfon unrhyw ymholiadau ynglŷn â datgelu neu aildefnyddio'r ddogfen hon i Swyddfa Archwilio Cymru yn [swyddog.gwybodaeth@archwilio.cymru](mailto: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

Rydym yn bwriadu cyhoeddi adroddiad archwilio diamod ar eich Cyfrifon. Mae rhai materion y mae angen rhoi gwybod ichi amdanynt cyn eu cymeradwyo.

## Adroddiad ar yr Archwiliad o'r Cyfrifon

Cyflwyniad	4
Effaith Covid-19 ar archwiliad eleni	4
Adroddiad archwilio arfaethedig	6
Materion arwyddocaol sy'n codi o'r archwiliad	6
Atodiadau	
Atodiad 1 – Llythyr Sylwadau Terfynol: Y Comisiynydd Heddlu a Throseddau	8
Atodiad 2 – Llythyr Sylwadau Terfynol: Y Prif Gwnstabl	11
Atodiad 3 – Adroddiad archwilio arfaethedig yr Archwilydd Cyffredinol i'r Comisiynydd Heddlu a Throseddau	14
Atodiad 4 – Adroddiad archwilio arfaethedig yr Archwilydd Cyffredinol i'r Prif Gwnstabl	18
Atodiad 5 – Crynodeb o gywiriadau a wnaed i'r datganiadau ariannol drafft y dylid eu dwyn i sylw'r Comisiynydd Heddlu a Throseddau a'r Prif Gwnstabl	22

# Adroddiad ar yr Archwiliad o'r Cyfrifon

## Cyflwyniad

- 1 Rydym yn crynhoi prif ganfyddiadau ein harchwiliad o'ch cyfrifon ar gyfer 2019-20 yn yr adroddiad hwn.
- 2 Rydym eisoes wedi trafod y materion hyn gyda Kate Jackson, Prif Swyddog Cyllid Swyddfa'r Comisiynydd Heddlu a Throseddu a Seb Phillips, Cyfarwyddwr Cyllid ac Adnoddau'r Prif Gwnstabl.
- 3 Nid yw archwilwyr byth yn gallu rhoi sicrwydd cyflawn bod cyfrifon wedi'u datgan yn gywir. Yn lle hynny, rydym yn gweithio i lefel o 'berthnasedd'. Pennir y lefel hon o berthnasedd i geisio adnabod a chywiro camddatganiadau a allai beri fel arall i'r sawl sy'n defnyddio'r cyfrifon gael ei gamarwain.
- 4 Pennwyd lefel perthnasedd o £2.374m ar gyfer archwiliad eleni o ddatganiadau ariannol y Comisiynydd Heddlu a Throseddu, Grŵp y Comisiynydd Heddlu a Throseddu a'r Prif Gwnstabl.
- 5 Fe wnaethom bennu lefel perthnasedd o £901k ar gyfer Cronfa Bensiwn Heddlu Gogledd Cymru.
- 6 Ceir rhai meysydd o fewn y cyfrifon a allai fod yn bwysicach i'r darllenydd ac rydym wedi pennu lefel perthnasedd is ar gyfer y rhain, fel a ganlyn:
  - Cydnabyddiaeth ariannol swyddogion £1,000
  - Partïon cysylltiedig £20,000
- 7 Rydym bellach wedi cwblhau archwiliad eleni'n sylweddol.
- 8 Yn ein barn broffesiynol ni, rydym wedi cydymffurfio â'r safonau moesegol sy'n berthnasol i'n gwaith; rydym yn annibynnol arnoch chi; ac nid yw ein gwrthrychedd wedi cael ei beryglu mewn unrhyw ffordd. Rydym wedi'ch hysbysu'n flaenorol am fgythiad posibl i annibyniaeth a gwrthrychedd archwilwyr am bod un o'm staff yn briod â swyddog heddlu sy'n gwasanaethu ar hyn o bryd ac un arall o'm staff yn perthyn i swyddog heddlu sy'n gwasanaethu ar hyn o bryd, ac rydym yn cadarnhau bod y trefniadau diogelu arfaethedig a nodwyd yn ein Cynllun Archwilio wedi gweithredu fel a fwriadwyd.

## Effaith COVID-19 ar Archwiliad Eleni

- 9 Mae pandemig COVID-19 wedi cael effaith arwyddocaol ar bob agwedd ar ein cymdeithas ac mae'n parhau i wneud hynny. Mae'n ofynnol yn ôl y gyfraith eich bod yn paratoi cyfrifon ac mae'n glod sylweddol i ymrwymiad eich tîm cyfrifon eich bod wedi llwyddo i wneud hynny eleni yn wyneb yr heriau a achosir gan y pandemig hwn. Rydym yn eithriadol o ddiolchgar i broffesiynoldeb y tîm o ran y modd y gwnaethant ein cynorthwyo ni i gwblhau ein harchwiliad dan amgylchiadau mor anodd.

- 10 Nid yw'n syndod bod y pandemig wedi effeithio ar ein harchwiliad ac rydym yn crynhoi'r prif effeithiau yn **Arddangosyn 1**. Ac eithrio lle'r ydym yn gwneud argymhellion yn benodol, darperir y manylder yn **Arddangosyn 1** er gwybodaeth yn unig i'ch helpu chi i ddeall effaith pandemig COVID-19 ar broses archwilio eleni.

### Arddangosyn 1 – effaith COVID-19 ar archwiliad eleni

<p><b>Amserlen</b></p>	<ul style="list-style-type: none"> <li>• Darparodd swyddogion gyfrifon drafft o ansawdd da ar ein cyfer ar 1 Mehefin 2020 fel a fwriadwyd. Mae hyn yn gyson â'r llynedd ac yn cydymffurfio â therfynau amser rheoleiddiol.</li> <li>• Rydym yn disgwyl i'ch adroddiad archwilio gael ei lofnodi erbyn 7 Hydref 2020.</li> </ul>
<p><b>Llofnodion electronig</b></p>	<p>O ystyried y gofynion o ran cadw pellter cymdeithasol ar hyn o bryd, gall fod yn anodd lofnodi ac ardystio'r cyfrifon ar ffurf copi caled eleni. Efallai y bydd angen i ni ddefnyddio llofnodion electronig at y diben hwn a byddwn yn derbyn llofnodion electronig gan y Comisiynydd Heddlu a Throseddu a'r Prif Gwnstabl. Byddwn yn cynnal cyswllt â'r rheolwyr i sicrhau bod trefniadau perthnasol ar waith.</p>
<p><b>Dull o gynnal yr archwiliad a chael tystiolaeth archwilio</b></p>	<p>Oherwydd mesurau cadw pellter cymdeithasol, mae staff Archwilio Cymru yn gweithio o bell, gartref ar hyn o bryd. O ganlyniad, fe fabwysiadom ni ffyrdd newydd o weithio:</p> <ul style="list-style-type: none"> <li>• fe wnaethom gydweithio'n agos gyda'r tîm cyllid i hwyluso ymateb prydlon i'n hymholiadau a cheisiadau mewn perthynas â'r archwiliad;</li> <li>• fe gynhaliom ni gyfarfodydd wythnosol gyda'r Pennaeth Cyllid (Cyfarwyddwr Cynorthwyol) a'i dîm trwy gydol yr archwiliad i drafod cynnydd a materion sy'n dod i'r amlwg; ac</li> <li>• fe gynhaliom ni sesiynau dal-i-fyny rheolaidd gyda Phrif Swyddog Cyllid Swyddfa'r Comisiynydd Heddlu a Throseddu a Chyfarwyddwr Cyllid ac Adnoddau'r Prif Gwnstabl.</li> </ul>

- 11 Byddwn yn adolygu'r hyn yr ydym wedi'i ddysgu ar gyfer ein proses archwilio o bandemig COVID-19 a pha un a oes arferion arloesol y gallem eu mabwysiadu yn y dyfodol i wella'r broses honno.



## Barn Archwilio Arfaethedig

- 12 Rydym yn bwriadu cyhoeddi barnau diamod ar gyfrifon eleni unwaith y byddwch wedi rhoi Llythyrau Sylwadau inni yn seiliedig ar y rhai a nodir yn **Atodiad 1** ac **Atodiad 2**.
- 13 Rydym yn cyhoeddi barn archwilio 'amodol' lle mae gennym bryderon perthnasol ynghylch rhai agweddau ar eich cyfrifon; fel arall rydym yn cyhoeddi barn ddiamod.
- 14 Caiff ein hadroddiadau archwilio arfaethedig eu nodi yn **Atodiad 3** ac **Atodiad 4**.
- 15 Mae'r adroddiad archwilio ar gyfer y Comisiynydd Heddlu a Throseddau'n cynnwys 2 Bwyslais ar Faterion sy'n tynnu sylw at ansicrwydd sy'n deillio o amgylchiadau a achoswyd gan bandemig COVID-19:
  - Nodyn 12 'Eiddo, Cyfarpar ac Offer' sy'n disgrifio ansicrwydd amcangyfrif ar ddiwedd y cyfnod adrodd, a allai fod â risg arwyddocaol o arwain at addasiad perthnasol i symiau cario tir ac adeiladau (mae hwn yn fater cyffredin); a
  - Nodyn 34 'Cynllun Pensiwn Buddion Diffiniedig' sy'n disgrifio cymalau ansicrwydd prisio perthnasol yn yr adroddiadau prisio ar Gronfeydd Eiddo Cyfunol a ddelir gan Gronfa Bensiwn Gwynedd (mae hwn yn fater cyffredin).
- 16 Mae'r adroddiad archwilio ar gyfer Prif Gwnstabl Heddlu De Cymru hefyd yn cynnwys y Pwyslais ar Fater ar yr ansicrwydd prisio mewn perthynas â chronfeydd eiddo cyfunol yng Nghronfa Bensiwn Gwynedd:
  - Nodyn 17 Cynllun Pensiwn Buddion Diffiniedig' sy'n disgrifio cymalau ansicrwydd prisio perthnasol yn yr adroddiadau prisio ar Gronfeydd Eiddo Cyfunol a ddelir gan Gronfa Bensiwn Gwynedd (mae hwn yn fater cyffredin).
- 17 Nid yw fy marnau wedi'u haddasu mewn perthynas â'r materion hyn.
- 18 Mae'r Llythyrau Sylwadau'n cynnwys rhai cadarnhadau y mae'n ofynnol i ni eu cael gennych chi dan safonau archwilio ynghyd â chadarnhad o wybodaeth benodol arall yr ydych wedi'i darparu ar ein cyfer yn ystod ein harchwiliad.

## Materion arwyddocaol sy'n codi o'r archwiliad

### Camddatganiadau nas cywirwyd

- 19 Rydym yn nodi isod y camddatganiadau a ganfuwyd gennym yn y cyfrifon, sydd wedi cael eu trafod gyda'r rheolwyr ond sy'n dal heb eu cywiro. Gofynnwn fod y rhain yn cael eu cywiro. Os byddwch yn penderfynu peidio â chywiro'r camddatganiadau hyn, gofynnwn i chi roi gwybod inni'n ysgrifenedig beth yw'r rhesymau dros beidio â'u cywiro.
  - Y driniaeth ar gyfer prydles gorsaf heddlu Tref Wrecsam. Rhoddir cyfrif am y brydles ar gyfer yr orsaf heddlu hon fel prydles weithredu yn y cyfrifon ar hyn o bryd. Mae ein hadolygiad ni o'r brydles wedi canfod y dylid ei thrin fel prydles cyllid. Pe bai hyn yn cael ei gywiro, byddai'n arwain at ostyngiad o

£351,000 yng ngwerth yr asedau ar y cyfan yn y datganiadau ariannol, gyda rhwymedigaeth prydles cyllid ychwanegol yn cael ei chydabod a chofnodion cysylltiedig i'r gronfa wrth gefn ailbrisio a'r cyfrif addasiad cyfalaf.

Mae trafodaethau gyda'r tîm cyllid wedi cadarnhau y bydd y brydles yn cael ei hadolygu yn ystod 2020-21 fel rhan o roi safon IFRS 16 prydlesi ar waith. Bydd yr holl brydlesi'n cael eu hasesu, a diwygiadau'n cael eu gwneud lle y bo'n berthnasol i sicrhau dosbarthiad priodol yn unol â gofynion y Safonau Adrodd Ariannol Rhyngwladol.

- Nodyn 36(e) – Dadansoddiad o aeddfedrwydd offerynnau ariannol. Mae'r swm a ddatgelwyd ar gyfer rhwymedigaethau sy'n aeddfedu ymhen dim mwy nag un flwyddyn wedi'i danddatgan o £120,000. Dim ond nodyn datgelu yw hwn ac nid yw'n effeithio ar y sefyllfa ariannol ar 31 Mawrth 2020.

## Camddatganiadau a gywirwyd

- 20 Roedd camddatganiadau yn y cyfrifon yn wreiddiol sydd bellach wedi cael eu cywiro gan y rheolwyr. Fodd bynnag, rydym ni'n credu y dylid dwyn y rhain i'ch sylw a chânt eu nodi gydag esboniadau yn **Atodiad 5**.

## Materion Arwyddocaol eraill sy'n codi o'r archwiliad

- 21 Yn ystod yr archwiliad, rydym yn ystyried nifer o faterion sy'n ymwneud â'r cyfrifon ac yn rhoi gwybod ichi am unrhyw faterion arwyddocaol sy'n codi. Roedd un mater sy'n codi yn y meysydd hyn eleni fel a ddangosir yn **Arddangosyn 2**:

### Arddangosyn 2 – materion arwyddocaol sy'n codi o'r archwiliad

<b>Trin asedau TG</b>	<p>Canfu ein hadolygiad o Nodyn 12 'Eiddo, Cyfarpar ac Offer' rai asedau TG a oedd wedi'u dosbarthu fel asedau diriaethol y dylid eu dosbarthu fel asedau anniriaethol yn ein tyb ni. Fe wnaeth ein gwaith profi ganfod hefyd nad oedd rhai o'r asedau TG hyn yn llwyr weithredol ar ddiwedd y flwyddyn o bosibl ac felly y dylid bod wedi'u dosbarthu fel asedau a oedd wrthi'n cael eu hadeiladu.</p> <p>Nid yw hyn yn effeithio ar brisiad 'Asedau Hirdymor' ar y cyfan yn y fantolen ar 31 Mawrth 2020.</p>	<p>Rydym wedi cytuno gyda'r rheolwyr y byddant yn cynnal adolygiad o'r holl asedau TG yn ystod 2020-21 i ganfod unrhyw asedau anniriaethol. Byddant hefyd yn sefydlu gweithdrefnau i ganfod asedau sydd wrthi'n cael eu hadeiladu.</p>
-----------------------	---	--

# Atodiad 1

## Llythyr Sylwadau Terfynol: Y Comisiynydd Heddlu a Throseddu

Comisiynydd Heddlu a Throseddu Gogledd Cymru  
Glan Y Don,  
Ffordd Abergele,  
Bae Colwyn,  
LL29 8AW

Archwilydd Cyffredinol Cymru  
Archwilio Cymru  
24 Heol y Gadeirlan  
Caerdydd  
CF11 9LJ

5 Hydref 2020

### Sylwadau ynghylch datganiadau ariannol 2019-20

Darperir y llythyr hwn mewn cysylltiad â'ch archwiliad o ddatganiadau ariannol (gan gynnwys y rhan o'r Adroddiad ar Gydabyddiaeth Ariannol sy'n cael ei harchwilio) Comisiynydd Heddlu a Throseddu Gogledd Cymru, Grŵp Comisiynydd Heddlu a Throseddu Gogledd Cymru a Chronfa Bensiwn Heddlu Gogledd Cymru ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2020 at ddiben mynegi barn ynglŷn â'u cywirdeb a thegwch a'u paratoi'n briodol.

Yr ydym ni'n cadarnhau hyd eithaf ein gwybodaeth a'n cred, ar ôl gwneud yr ymholiadau a oedd yn ddigonol yn ein tyb ni, y gallwn gyflwyno'r sylwadau canlynol i chi.

### Sylwadau'r rheolwyr

#### Cyfrifoldebau

Rydym wedi cyflawni ein cyfrifoldebau am:

- baratoi'r datganiadau ariannol yn unol â gofynion deddfwriaethol a'r Cod Ymarfer ar gyfer Cadw Cyfrifon Awdurdodau Lleol yn y Deyrnas Unedig 2019-20; yn arbennig mae'r datganiadau ariannol yn rhoi darlun cywir a theg yn unol â'r rhain; a
- dylunio, gweithredu, cynnal ac adolygu rheolaeth fewnol i atal a chanfod twyll a gwallau.

## Gwybodaeth a ddarparwyd

Rydym wedi darparu'r canlynol ar eich cyfer:

- Mynediad llawn at:
  - yr holl wybodaeth yr ydym yn ymwybodol ohoni sy'n berthnasol i baratoi'r datganiadau ariannol megis llyfrau cyfrifon a dogfennaeth ategol, cofnodion cyfarfodydd a materion eraill;
  - gwybodaeth ychwanegol yr ydych chi wedi gofyn amdani gennym ni at ddiben yr archwiliad; a
  - mynediad digyfngiad at aelodau o staff y penderfynoch chi fod angen cael tystiolaeth archwilio ganddynt.
- Canlyniadau ein hasesiad ni o'r risg y gallai'r datganiadau ariannol fod wedi'u camddatgan yn berthnasol o ganlyniad i dwyll.
- Ein gwybodaeth ni am dwyll gwirioneddol neu dwyll tybiedig yr ydym ni'n ymwybodol ohono ac sy'n effeithio ar Gomisiynydd Heddlu a Throseddau Gogledd Cymru, Grŵp Comisiynydd Heddlu a Throseddau Gogledd Cymru a Chronfa Bensiwn Heddlu Gogledd Cymru ac sy'n cynnwys:
  - rheolwyr;
  - cyflogeion sydd â rolau arwyddocaol mewn rheolaeth fewnol; neu
  - eraill lle gallai'r twyll gael effaith berthnasol ar y datganiadau ariannol.
- Ein gwybodaeth ni am unrhyw honiadau o dwyll gwirioneddol, neu dwyll tybiedig, sy'n effeithio ar y datganiadau ariannol a gyflëwyd gan gyflogeion, cyn-gyflogeion, rheoleiddwyr neu eraill.
- Ein gwybodaeth ni am bob achos hysbys o ddiffyg cydymffurfio gwirioneddol neu ddiffyg cydymffurfio tybiedig â deddfau a rheoliadau y dylid ystyried eu heffeithiau wrth baratoi'r datganiadau ariannol.
- Gwybodaeth am bwy yw'r holl bartïon cysylltiedig a'r holl berthnasoedd â phartïon cysylltiedig a thrafodion partïon cysylltiedig yr ydym yn ymwybodol ohonynt.

## Sylwadau am y datganiadau ariannol

Mae'r holl drafodion, asedau a rhwymedigaethau wedi cael eu cofnodi yn y cofnodion cyfrifyddu ac fe'u hadlewyrchir yn y datganiadau ariannol.

Mae tybiaethau arwyddocaol a wnaed wrth lunio amcangyfrifon cyfrifyddu, gan gynnwys y rhai a fesurwyd yn ôl gwerth teg, yn rhesymol.

Rhoddwyd cyfrif priodol am berthnasoedd a thrafodion partïon cysylltiedig ac maent wedi cael eu datgelu'n briodol.

Lle cafwyd digwyddiadau ar ôl y dyddiad adrodd yr oedd yn ofynnol gwneud addasiad ar eu cyfer neu eu datgelu, mae'r holl addasiadau a datgeliadau hyn wedi cael eu gwneud.

Mae pob ymglyfreithiad a hawliad gwirioneddol neu bosibl hysbys y dylid ystyried eu heffeithiau wrth baratoi'r datganiadau ariannol wedi cael eu datgelu wrth yr archwilydd a

rhoddwyd cyfrif amdanynt ac maent wedi cael eu datgelu yn unol â'r fframwaith adrodd ariannol perthnasol.

Nid oes unrhyw gamddatganiadau perthnasol, gan gynnwys hepgoriadau, yn y datganiadau ariannol. Mae effeithiau camddatganiadau nas cywirwyd a ganfuwyd yn ystod yr archwiliad yn amherthnasol, yn unigol ac ar y cyd, i'r datganiadau ariannol yn eu cyfanrwydd.

## **Sylwadau gan Gomisiynydd Heddlu a Throseddu Gogledd Cymru**

Yr wyf yn cydnabod bod y sylwadau a wnaed gan y rheolwyr, uchod, wedi cael eu trafod gyda mi.

Yr wyf yn cydnabod fy nghyfrifoldeb am baratoi datganiadau ariannol cywir a theg yn unol â'r fframwaith adrodd ariannol perthnasol. Cymeradwyais y datganiadau ariannol ar 5 Hydref 2020.

Yr wyf yn cadarnhau fy mod wedi cymryd pob cam y dylwn fod wedi'i gymryd er mwyn fy ngwneud fy hun yn ymwybodol o unrhyw wybodaeth archwilio berthnasol ac er mwyn cadarnhau ei bod wedi cael ei chyfleu i chi. Yr wyf yn cadarnhau, hyd y gwn i, nad oes unrhyw wybodaeth archwilio berthnasol nad ydych chi'n ymwybodol ohoni.

Llofnodwyd gan:

Llofnodwyd gan:

K Jackson

Prif Swyddog Cyllid Comisiynydd  
Heddlu a Throseddu Gogledd Cymru

5 Hydref 2020

Arfon Jones

Comisiynydd Heddlu a Throseddu Gogledd  
Cymru

5 Hydref 2020

# Atodiad 2

## Llythyr Sylwadau Terfynol: Prif Gwnstabl

Prif Gwnstabl Gogledd Cymru  
Glan Y Don,  
Ffordd Abergele,  
Bae Colwyn,  
LL29 8AW

Archwilydd Cyffredinol Cymru  
Archwilio Cymru  
24 Heol y Gadeirlan  
Caerdydd  
CF11 9LJ

5 Hydref 2020

## Sylwadau ynghylch datganiadau ariannol 2019-20

Darperir y llythyr hwn mewn cysylltiad â'ch archwiliad o ddatganiadau ariannol (gan gynnwys y rhan o'r Adroddiad ar Gynabyddiaeth Ariannol sy'n cael ei harchwilio) Prif Gwnstabl Heddlu Gogledd Cymru a Chronfa Bensiwn Heddlu Gogledd Cymru ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2020 at ddiben mynegi barn ynglŷn â'u cywirdeb a thegwch a'u paratoi'n briodol.

Yr ydym ni'n cadarnhau hyd eithaf ein gwybodaeth a'n cred, ar ôl gwneud yr ymholiadau a oedd yn ddigonol yn ein tyb ni, y gallwn gyflwyno'r sylwadau canlynol i chi.

## Sylwadau'r rheolwyr

### Cyfrifoldebau

Rydym wedi cyflawni ein cyfrifoldebau am:

- baratoi'r datganiadau ariannol yn unol â gofynion deddfwriaethol a'r Cod Ymarfer ar gyfer Cadw Cyfrifon Awdurdodau Lleol yn y Deyrnas Unedig 2019-20; yn arbennig mae'r datganiadau ariannol yn rhoi darlun cywir a theg yn unol â'r rhain; a
- dylunio, gweithredu, cynnal ac adolygu rheolaeth fewnol i atal a chanfod twyll a gwallau.

## Gwybodaeth a ddarparwyd

Rydym wedi darparu'r canlynol ar eich cyfer:

- Mynediad llawn at:
  - yr holl wybodaeth yr ydym yn ymwybodol ohoni sy'n berthnasol i baratoi'r datganiadau ariannol megis llyfrau cyfrifon a dogfennaeth ategol, cofnodion cyfarfodydd a materion eraill;
  - gwybodaeth ychwanegol yr ydych chi wedi gofyn amdani gennym ni at ddiben yr archwiliad; a
  - mynediad digyfngiad at aelodau o staff y penderfynoch chi fod angen cael tystiolaeth archwilio ganddynt.
- Canlyniadau ein hasesiad ni o'r risg y gallai'r datganiadau ariannol fod wedi'u camddatgan yn berthnasol o ganlyniad i dwyll.
- Ein gwybodaeth ni am dwyll gwirioneddol neu dwyll tybiedig yr ydym ni'n ymwybodol ohono ac sy'n effeithio ar y Prif Gwnstabl, Heddlu Gogledd Cymru a Chronfa Bensiwn Heddlu Gogledd Cymru ac sy'n cynnwys:
  - rheolwyr;
  - cyflogeion sydd â rolau arwyddocaol mewn rheolaeth fewnol; neu
  - eraill lle gallai'r twyll gael effaith berthnasol ar y datganiadau ariannol.
- Ein gwybodaeth ni am unrhyw honiadau o dwyll gwirioneddol, neu dwyll tybiedig, sy'n effeithio ar y datganiadau ariannol a gyflëwyd gan gyflogeion, cyn-gyflogeion, rheoleiddwyr neu eraill.
- Ein gwybodaeth ni am bob achos hysbys o ddiffyg cydymffurfio gwirioneddol neu ddiffyg cydymffurfio tybiedig â deddfau a rheoliadau y dylid ystyried eu heffeithiau wrth baratoi'r datganiadau ariannol.
- Gwybodaeth am bwy yw'r holl bartïon cysylltiedig a'r holl berthnasodd â phartïon cysylltiedig a thrafodion partïon cysylltiedig yr ydym yn ymwybodol ohonynt.

## Sylwadau am y datganiadau ariannol

Mae'r holl drafodion, asedau a rhwymedigaethau wedi cael eu cofnodi yn y cofnodion cyfrifyddu ac fe'u hadlewyrchir yn y datganiadau ariannol.

Mae tybiaethau arwyddocaol a wnaed wrth lunio amcangyfrifon cyfrifyddu, gan gynnwys y rhai a fesurwyd yn ôl gwerth teg, yn rhesymol.

Rhoddwyd cyfrif priodol am berthnasodd a thrafodion partïon cysylltiedig ac maent wedi cael eu datgelu'n briodol.

Lle cafwyd digwyddiadau ar ôl y dyddiad adrodd yr oedd yn ofynnol gwneud addasiad ar eu cyfer neu eu datgelu, mae'r holl addasiadau a datgeliadau hyn wedi cael eu gwneud.

Mae pob ymglyfreithiad a hawliad gwirioneddol neu bosibl hysbys y dylid ystyried eu heffeithiau wrth baratoi'r datganiadau ariannol wedi cael eu datgelu wrth yr archwilydd a

rhoddwyd cyfrif amdanynt ac maent wedi cael eu datgelu yn unol â'r fframwaith adrodd ariannol perthnasol.

Nid oes unrhyw gamddatganiadau perthnasol, gan gynnwys hepgoriadau, yn y datganiadau ariannol. Nid oes unrhyw gamddatganiadau nas cywirwyd yn y datganiadau ariannol.

## **Sylwadau gan Brif Gwnstabl Heddlu Gogledd Cymru**

Yr wyf yn cydnabod bod y sylwadau a wnaed gan y rheolwyr, uchod, wedi cael eu trafod gyda mi.

Yr wyf yn cydnabod fy nghyfrifoldeb am baratoi datganiadau ariannol cywir a theg yn unol â'r fframwaith adrodd ariannol perthnasol. Cymeradwyais y datganiadau ariannol ar 5 Hydref 2020.

Yr wyf yn cadarnhau fy mod wedi cymryd pob cam y dylwn fod wedi'i gymryd er mwyn fy ngwneud fy hun yn ymwybodol o unrhyw wybodaeth archwilio berthnasol ac er mwyn cadarnhau ei bod wedi cael ei chyfleu i chi. Yr wyf yn cadarnhau, hyd y gwn i, nad oes unrhyw wybodaeth archwilio berthnasol nad ydych chi'n ymwybodol ohoni.

Llofnodwyd gan:

Llofnodwyd gan:

S Phillips

Cyfarwyddwr Cyllid ac Adnoddau'r  
Prif Gwnstabl, Heddlu Gogledd Cymru

5 Hydref 2020

Carl Foulkes

Prif Gwnstabl, Heddlu Gogledd Cymru

5 Hydref 2020



# Atodiad 3

## Adroddiad archwilydd annibynnol arfaethedig Archwilydd Cyffredinol Cymru i Gomisiynydd Heddlu a Throseddu Gogledd Cymru

### Adroddiad ar yr archwiliad o'r datganiadau ariannol

#### Barn

Yr wyf wedi archwilio datganiadau ariannol:

- Comisiynydd Heddlu a Throseddu Gogledd Cymru;
- Grŵp Comisiynydd Heddlu a Throseddu Gogledd Cymru a;
- Chronfa Bensiwn Heddlu Gogledd Cymru.

ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2020 dan Ddeddf Archwilio Cyhoeddus (Cymru) 2004.

Mae datganiadau ariannol Comisiynydd Heddlu a Throseddu Gogledd Cymru yn cynnwys y Datganiad o Symudiadau mewn Cronfeydd wrth Gefn, y Datganiad o Incwm a Gwariant Cynhwysfawr, y Fantolen, y Datganiad o Lifoedd Arian Parod a'r nodiadau cysylltiedig, gan gynnwys crynodeb o'r polisiau cyfrifyddu arwyddocaol.

Mae datganiadau ariannol Grŵp Comisiynydd Heddlu a Throseddu Gogledd Cymru yn cynnwys Datganiad o Symudiadau mewn Cronfeydd wrth Gefn y Grŵp, Datganiad o Incwm a Gwariant Cynhwysfawr y Grŵp, Mantolen y Grŵp, a Datganiad o Lifoedd Arian Parod y Grŵp a'r nodiadau cysylltiedig, gan gynnwys crynodeb o'r polisiau cyfrifyddu arwyddocaol.

Mae datganiadau ariannol Cronfa Bensiwn Heddlu Gogledd Cymru'n cynnwys Cyfrif y Gronfa a'r Datganiad Asedau Net.

Y fframwaith adrodd ariannol a gymhwyswyd wrth eu paratoi yw'r gyfraith berthnasol a'r Cod Ymarfer ar gyfer Cadw Cyfrifon Awdurdodau Lleol yn y Deyrnas Unedig 2019-2020 sy'n seiliedig ar y Safonau Adrodd Ariannol Rhyngwladol.

Yn fy marn i mae'r datganiadau ariannol:

- yn rhoi darlun cywir a theg o sefyllfa ariannol Comisiynydd Heddlu a Throseddu Gogledd Cymru, Grŵp Comisiynydd Heddlu a Throseddu Gogledd Cymru a Chronfa Bensiwn Heddlu Gogledd Cymru ar 31 Mawrth 2020 ac o'u hincwm a'u gwariant ar gyfer y flwyddyn a ddaeth i ben ar y dyddiad hwnnw; ac
- wedi'u paratoi'n briodol yn unol â gofynion deddfwriaethol a'r Cod Ymarfer ar gyfer Cadw Cyfrifon Awdurdodau Lleol yn y Deyrnas Unedig 2019-2020.

## Sail y farn

Cynhaliais fy archwiliad yn unol â'r gyfraith berthnasol a'r Safonau Rhyngwladol ar Archwilio yn y DU (ISA (UK)). Caiff fy nghyfrifoldebau dan y safonau hynny eu disgrifio ymhellach yn yr adran o'm hadroddiad sy'n nodi cyfrifoldebau'r archwilydd am archwilio'r datganiadau ariannol. Rwy'n annibynol ar Gomisiynydd Heddlu a Throseddu Gogledd Cymru, Grŵp Comisiynydd Heddlu a Throseddu Gogledd Cymru a Chronfa Bensiwn Heddlu Gogledd Cymru yn unol â'r gofynion moesegol sy'n berthnasol i'm harchwiliad o'r datganiadau ariannol yn y DU, gan gynnwys Safon Foesegol y Cyngor Adrodd Ariannol, ac rwyf wedi cyflawni fy nghyfrifoldebau moesegol eraill yn unol â'r gofynion hyn. Credaf fod y dystiolaeth archwilio yr wyf wedi'i chael yn ddigonol ac yn briodol i ddarparu sail i'm barn.

## **Pwyslais ar Fater – effeithiau COVID-19 ar brisiadau o asedau Comisiynydd Heddlu a Throseddu Gogledd Cymru a Grŵp Comisiynydd Heddlu a Throseddu Gogledd Cymru**

Tynnaf sylw at Nodyn 12 yn y datganiadau ariannol, sy'n disgrifio'r cymal ansicrwydd prisio perthnasol yn yr adroddiad prisio ar eiddo Comisiynydd Heddlu a Throseddu Gogledd Cymru a Grŵp Comisiynydd Heddlu a Throseddu Gogledd Cymru sy'n deillio o amgylchiadau a achoswyd gan bandemig COVID-19. Nid yw fy marn archwilio wedi'i haddasu mewn perthynas â'r mater hwn.

## **Pwyslais ar Fater – effeithiau COVID-19 ar brisiadau o gronfa bensiw eiddo Comisiynydd Heddlu a Throseddu Gogledd Cymru a Grŵp Comisiynydd Heddlu a Throseddu Gogledd Cymru**

Tynnaf sylw at Nodyn 34 yn y datganiadau ariannol, sy'n disgrifio'r cymal ansicrwydd prisio perthnasol yn yr adroddiad prisio ar Gronfeydd Eiddo Cyfunol a ddelir gan Gronfa Bensiwn Gwynedd sy'n deillio o amgylchiadau a achoswyd gan bandemig COVID-19. Nid yw fy marn archwilio wedi'i haddasu mewn perthynas â'r mater hwn.

## **Casgliadau sy'n ymwneud â busnes gweithredol**

Nid oes gennyf unrhyw beth i'w nodi o ran y materion canlynol y mae'r Safonau Rhyngwladol ar Archwilio yn y DU yn ei gwneud yn ofynnol i mi gyflwyno adroddiad i chi arnynt os bydd yr amgylchiadau canlynol yn berthnasol:

- nid yw'r defnydd o sail gyfrifyddu busnes gweithredol wrth baratoi'r datganiadau ariannol yn briodol; neu
- nid yw'r swyddog cyllid cyfrifol wedi datgelu yn y datganiadau ariannol unrhyw ansicrwydd perthnasol a nodwyd a all fwrw amheuaeth sylweddol ar allu Comisiynydd Heddlu a Throseddu Gogledd Cymru, Grŵp Comisiynydd Heddlu a Throseddu Gogledd Cymru a Chronfa Bensiwn Heddlu Gogledd Cymru i barhau i fabwysiadu sail gyfrifyddu busnes gweithredol am gyfnod o ddeuddeng mis o leiaf o'r dyddiad pan awdurdodir cyhoeddi'r datganiadau ariannol.

## Gwybodaeth arall

Y swyddog cyllid cyfrifol sy'n gyfrifol am yr wybodaeth arall yn y Datganiad Cyfrifon. Mae'r wybodaeth arall yn cynnwys yr wybodaeth sydd wedi'i chynnwys yn y Datganiad Cyfrifon ac eithrio'r datganiadau ariannol a'm hadroddiad i fel archwilydd arnynt. Nid yw fy marn am y datganiadau ariannol yn cwmpasu'r wybodaeth arall a, heblaw i'r graddau a nodir yn benodol fel arall yn ddiweddarach yn fy adroddiad, nid wyf yn mynegi unrhyw fath o gasgliad sicrwydd ar yr wybodaeth arall honno.

Mewn cysylltiad â'm harchwiliad o'r datganiadau ariannol, fy nghyfrifoldeb i yw darllen yr wybodaeth arall er mwyn nodi anghysonderau perthnasol â'r datganiadau ariannol archwiliedig a nodi unrhyw wybodaeth sy'n ymddangos fel petai'n berthnasol anghywir ar sail yr wybodaeth a gefais wrth i mi gyflawni'r archwiliad neu sy'n berthnasol anghyson â'r wybodaeth honno. Os dof yn ymwybodol o unrhyw gamddatganiadau neu anghysonderau perthnasol ymddangosiadol, ystyriaf y goblygiadau ar gyfer fy adroddiad.

## Adroddiad ar ofynion eraill

### Barn am faterion eraill

Yn fy marn i, yn seiliedig ar y gwaith a wnaed yn ystod fy archwiliad:

- mae'r wybodaeth a geir yn yr Adroddiad Naratif ar gyfer y flwyddyn ariannol y paratowyd y datganiadau ariannol ar ei chyfer yn gyson â'r datganiadau ariannol ac mae'r Adroddiad Naratif wedi'i baratoi yn unol â'r Cod Ymarfer ar gyfer Cadw Cyfrifon Awdurdodau Lleol yn y Deyrnas Unedig 2019-20; ac
- mae'r wybodaeth a roddir yn y Datganiad Llywodraethu Blynyddol ar gyfer y flwyddyn ariannol y paratowyd y datganiadau ariannol ar ei chyfer yn gyson â'r datganiadau ariannol ac mae'r Datganiad Llywodraethu Blynyddol wedi'i baratoi yn unol â'r canllawiau.

### Materion y cyflwynaf adroddiad arnynt drwy eithriad

Yng ngoleuni'r wybodaeth a'r ddealltwriaeth am Gomisiynydd Heddlu a Throseddau Gogledd Cymru, Grŵp Comisiynydd Heddlu a Throseddau Gogledd Cymru a Chronfa Bensiwn Heddlu Gogledd Cymru a'u hamgylcheddau a gafwyd yn ystod yr archwiliad, nid wyf wedi nodi unrhyw gamddatganiadau perthnasol yn yr Adroddiad Naratif na'r Datganiad Llywodraethu Blynyddol.

Nid oes gennyf unrhyw beth i'w nodi o ran y materion canlynol, y cyflwynaf adroddiad i chi arnynt os bydd yr amgylchiadau canlynol yn berthnasol, yn fy marn i:

- ni chadwyd cofnodion cyfrifyddu priodol;
- nid yw'r datganiadau ariannol yn gyson â'r cofnodion a'r ffurflenni cyfrifyddu; neu
- nid wyf wedi cael yr holl wybodaeth ac esboniadau y mae eu hangen arnaf ar gyfer fy archwiliad.

## Tystysgrif cwblhau'r archwiliad

Ardystiaf fy mod wedi cwblhau'r archwiliad o gyfrifon Comisiynydd Heddlu a Throseddu Gogledd Cymru, Grŵp Comisiynydd Heddlu a Throseddu Gogledd Cymru a Chronfa Bensiwn Heddlu Gogledd Cymru yn unol â gofynion Deddf Archwilio Cyhoeddus (Cymru) 2004 a Chod Ymarfer Archwilio Archwilydd Cyffredinol Cymru.

## Cyfrifoldebau

### Cyfrifoldebau'r swyddog cyllid cyfrifol am y datganiadau ariannol

Fel yr esbonnir yn fanylach yn y Datganiad o Gyfrifoldebau am y Datganiad Cyfrifon, y swyddog cyllid cyfrifol sy'n gyfrifol am baratoi'r datganiad cyfrifon, sy'n rhoi darlun cywir a theg, ac am ba bynnag reolaeth fewnol sy'n angenrheidiol ym marn y swyddog cyllid cyfrifol i allu paratoi datganiadau cyfrifon heb unrhyw gamddatganiadau perthnasol, boed hynny trwy dwyll neu wall.

Wrth baratoi'r datganiad cyfrifon, mae'r swyddog cyllid cyfrifol yn gyfrifol am asesu gallu Comisiynydd Heddlu a Throseddu Gogledd Cymru, Grŵp Comisiynydd Heddlu a Throseddu Gogledd Cymru a Chronfa Bensiwn Heddlu Gogledd Cymru i barhau fel busnes gweithredol, gan ddatgelu fel y bo'n gymwys, faterion sy'n ymwneud â'r busnes gweithredol a defnyddio sail gyfrifyddu busnes gweithredol oni thybir nad yw'n briodol.

### Cyfrifoldebau'r archwilydd am archwilio'r datganiadau ariannol

Fy amcanion yw cael sicrwydd rhesymol ynghylch p'un a yw'r datganiadau ariannol yn eu cyfanrwydd yn rhai heb unrhyw gamddatganiad perthnasol, boed hynny trwy dwyll neu wall, a chyhoeddi adroddiad archwilydd sy'n cynnwys fy marn. Mae sicrwydd rhesymol yn lefel uchel o sicrwydd, ond nid yw'n gwarantu y bydd archwiliad a gynhelir yn unol â'r Safonau Rhyngwladol ar Archwilio yn y DU wastad yn canfod camddatganiad perthnasol pan fo'n bodoli. Gall camddatganiadau ddeillio o dwyll neu wall ac fe'u hystyrir yn berthnasol os, yn unigol neu gyda'i gilydd, gellid yn rhesymol ddisgwyl iddynt ddylanwadu ar benderfyniadau economaidd defnyddwyr a wneir ar sail y datganiadau ariannol hyn.

Ceir disgrifiad pellach o gyfrifoldebau'r archwilydd am archwilio'r datganiadau ariannol ar wefan y Cyngor Adrodd Ariannol yn [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). Mae'r disgrifiad hwn yn rhan o'm hadroddiad archwilio.

Adrian Compton  
Archwilydd Cyffredinol Cymru  
7 Hydref 2020

24 Heol y Gadeirlan  
Caerdydd  
CF11 9LJ

# Atodiad 4

## Adroddiad archwilydd annibynnol arfaethedig Archwilydd Cyffredinol Cymru i Brif Gwnstabl Heddlu Gogledd Cymru

### Adroddiad ar yr archwiliad o'r datganiadau ariannol

#### Barn

Yr wyf wedi archwilio datganiadau ariannol:

- Prif Gwnstabl Heddlu Gogledd Cymru; a
- Chronfa Bensiwn Heddlu Gogledd Cymru.

ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2020 dan Ddeddf Archwilio Cyhoeddus (Cymru) 2004.

Mae datganiadau ariannol Prif Gwnstabl Heddlu Gogledd Cymru yn cynnwys y Datganiad o Symudiadau mewn Cronfeydd wrth Gefn, y Datganiad o Incwm a Gwariant Cynhwysfawr, y Fantolen, y Datganiad o Lifoedd Arian Parod a'r nodiadau cysylltiedig, gan gynnwys crynodeb o'r polisiau cyfrifyddu arwyddocaol.

Mae datganiadau ariannol Cronfa Bensiwn Heddlu Gogledd Cymru'n cynnwys Cyfrif y Gronfa a'r Datganiad Asedau Net.

Y fframwaith adrodd ariannol a gymhwyswyd wrth eu paratoi yw'r gyfraith berthnasol a'r Cod Ymarfer ar gyfer Cadw Cyfrifon Awdurdodau Lleol yn y Deyrnas Unedig 2019-2020 sy'n seiliedig ar y Safonau Adrodd Ariannol Rhyngwladol.

Yn fy marn i mae'r datganiadau ariannol:

- yn rhoi darlun cywir a theg o sefyllfa ariannol Prif Gwnstabl Heddlu Gogledd Cymru a Chronfa Bensiwn Heddlu Gogledd Cymru ar 31 Mawrth 2020 ac o'u hincwm a'u gwariant ar gyfer y flwyddyn a ddaeth i ben ar y dyddiad hwnnw; ac
- wedi'u paratoi'n briodol yn unol â gofynion deddfwriaethol a'r Cod Ymarfer ar gyfer Cadw Cyfrifon Awdurdodau Lleol yn y Deyrnas Unedig 2019-2020.

#### Sail y farn

Cynhaliais fy archwiliad yn unol â'r gyfraith berthnasol a'r Safonau Rhyngwladol ar Archwilio yn y DU (ISA (UK)). Caiff fy nghyfrifoldebau dan y safonau hynny eu disgrifio ymhellach yn yr adran o'm hadroddiad sy'n nodi cyfrifoldebau'r archwilydd am archwilio'r datganiadau ariannol. Rwy'n annibynnol ar Brif Gwnstabl Heddlu Gogledd Cymru a Chronfa Bensiwn Heddlu Gogledd Cymru yn unol â'r gofynion moesegol sy'n berthnasol i'm harchwiliad o'r datganiadau ariannol yn y DU, gan gynnwys Safon Foesegol y Cyngor Adrodd Ariannol, ac rwyf wedi cyflawni fy nghyfrifoldebau moesegol eraill yn unol â'r gofynion hyn. Credaf fod y dystiolaeth archwilio yr wyf wedi'i chael yn ddigonol ac yn briodol i ddarparu sail i'm barn.

## **Pwyslais ar Fater – effeithiau COVID-19 ar brisiadau o gronfa bensiwedd eiddo Prif Gwnstabl Heddlu Gogledd Cymru**

Tynnaf sylw at Nodyn 17 yn y datganiadau ariannol, sy'n disgrifio'r cymal ansicrwydd prisio perthnasol yn yr adroddiad prisio ar Gronfeydd Eiddo Cyfunol a ddelir gan Gronfa Bensiwedd Gwynedd sy'n deillio o amgylchiadau a achoswyd gan bandemig COVID-19. Nid yw fy marn archwilio wedi'i haddasu mewn perthynas â'r mater hwn.

### **Casgliadau sy'n ymwneud â busnes gweithredol**

Nid oes gennyf unrhyw beth i'w nodi o ran y materion canlynol y mae'r Safonau Rhyngwladol ar Archwilio yn y DU yn ei gwneud yn ofynnol i mi gyflwyno adroddiad i chi arnynt os bydd yr amgylchiadau canlynol yn berthnasol:

- nid yw'r defnydd o sail gyfrifyddu busnes gweithredol wrth baratoi'r datganiadau ariannol yn briodol; neu
- nid yw'r swyddog cyllid cyfrifol wedi datgelu yn y datganiadau ariannol unrhyw ansicrwydd perthnasol a nodwyd a all fwrw amheuaeth sylweddol ar allu Prif Gwnstabl Heddlu Gogledd Cymru a Chronfa Bensiwedd Heddlu Gogledd Cymru i barhau i fabwysiadu sail gyfrifyddu busnes gweithredol am gyfnod o ddeuddeng mis o leiaf o'r dyddiad pan awdurdodir cyhoeddi'r datganiadau ariannol.

### **Gwybodaeth arall**

Y swyddog cyllid cyfrifol sy'n gyfrifol am yr wybodaeth arall yn y Datganiad Cyfrifon. Mae'r wybodaeth arall yn cynnwys yr wybodaeth sydd wedi'i chynnwys yn y Datganiad Cyfrifon ac eithrio'r datganiadau ariannol a'm hadroddiad i fel archwilydd arnynt. Nid yw fy marn am y datganiadau ariannol yn cwmpasu'r wybodaeth arall a, heblaw i'r graddau a nodir yn benodol fel arall yn ddiweddarach yn fy adroddiad, nid wyf yn mynegi unrhyw fath o gasgliad sicrwydd ar yr wybodaeth arall honno.

Mewn cysylltiad â'm harchwiliad o'r datganiadau ariannol, fy nghyfrifoldeb i yw darllen yr wybodaeth arall er mwyn nodi anghysonderau perthnasol â'r datganiadau ariannol archwiliedig a nodi unrhyw wybodaeth sy'n ymddangos fel petai'n berthnasol anghywir ar sail yr wybodaeth a gefais wrth i mi gyflawni'r archwiliad neu sy'n berthnasol anghyson â'r wybodaeth honno. Os dof yn ymwybodol o unrhyw gamddatganiadau neu anghysonderau perthnasol ymddangosiadol, ystyriaf y goblygiadau ar gyfer fy adroddiad.

## **Adroddiad ar ofynion eraill**

### **Barn am faterion eraill**

Yn fy marn i, yn seiliedig ar y gwaith a wnaed yn ystod fy archwiliad:

- mae'r wybodaeth a geir yn yr Adroddiad Naratif ar gyfer y flwyddyn ariannol y paratowyd y datganiadau ariannol ar ei chyfer yn gyson â'r datganiadau ariannol

ac mae'r Adroddiad Naratif wedi'i baratoi yn unol â'r Cod Ymarfer ar gyfer Cadw Cyfrifon Awdurdodau Lleol yn y Deyrnas Unedig 2019-20; ac

- mae'r wybodaeth a roddir yn y Datganiad Llywodraethu Blynyddol ar gyfer y flwyddyn ariannol y paratowyd y datganiadau ariannol ar ei chyfer yn gyson â'r datganiadau ariannol ac mae'r Datganiad Llywodraethu Blynyddol wedi'i baratoi yn unol â'r canllawiau.

## **Materion y cyflwynaf adroddiad arnynt drwy eithriad**

Yng ngoleuni'r wybodaeth a'r ddealltwriaeth am Brif Gwnstabl Heddlu Gogledd Cymru a Chronfa Bensiwn Heddlu Gogledd Cymru a'u hamgylcheddau a gafwyd yn ystod yr archwiliad, nid wyf wedi nodi unrhyw gamddatganiadau perthnasol yn yr Adroddiad Naratif na'r Datganiad Llywodraethu Blynyddol.

Nid oes gennyf unrhyw beth i'w nodi o ran y materion canlynol, y cyflwynaf adroddiad i chi arnynt os bydd yr amgylchiadau canlynol yn berthnasol, yn fy marn i:

- ni chadwyd cofnodion cyfrifyddu priodol;
- nid yw'r datganiadau ariannol yn gyson â'r cofnodion a'r ffurflenni cyfrifyddu; neu
- nid wyf wedi cael yr holl wybodaeth ac esboniadau y mae eu hangen arnaf ar gyfer fy archwiliad.

## **Tystysgrif cwblhau'r archwiliad**

Ardystiaf fy mod wedi cwblhau'r archwiliad o gyfrifon Prif Gwnstabl Heddlu Gogledd Cymru a Chronfa Bensiwn Heddlu Gogledd Cymru yn unol â gofynion Deddf Archwilio Cyhoeddus (Cymru) 2004 a Chod Ymarfer Archwilio Archwilydd Cyffredinol Cymru.

## **Cyfrifoldebau**

### **Cyfrifoldebau'r swyddog cyllid cyfrifol am y datganiadau ariannol**

Fel yr esbonnir yn fanylach yn y Datganiad o Gyfrifoldebau am y Datganiad Cyfrifon, y swyddog cyllid cyfrifol sy'n gyfrifol am baratoi'r datganiad cyfrifon, sy'n rhoi darlun cywir a theg, ac am ba bynnag reolaeth fewnol sy'n angenrheidiol ym marn y swyddog cyllid cyfrifol i allu paratoi datganiadau cyfrifon heb unrhyw gamddatganiadau perthnasol, boed hynny trwy dwyll neu wall.

Wrth baratoi'r datganiad cyfrifon, mae'r swyddog cyllid cyfrifol yn gyfrifol am asesu gallu Prif Gwnstabl Heddlu Gogledd Cymru a Chronfa Bensiwn Heddlu Gogledd Cymru i barhau fel busnes gweithredol, gan ddatgelu fel y bo'n gymwys, faterion sy'n ymwneud â'r busnes gweithredol a defnyddio sail gyfrifyddu busnes gweithredol oni thbyr nad yw'n briodol.

## **Cyfrifoldebau'r archwilydd am archwilio'r datganiadau ariannol**

Fy amcanion yw cael sicrwydd rhesymol ynghylch p'un a yw'r datganiadau ariannol yn eu cyfanrwydd yn rhai heb unrhyw gamddatganiad perthnasol, boed hynny trwy dwyll neu wall, a chyhoeddi adroddiad archwilydd sy'n cynnwys fy marn. Mae sicrwydd rhesymol yn lefel uchel o sicrwydd, ond nid yw'n gwarantu y bydd archwiliad a gynhelir yn unol â'r Safonau Rhyngwladol ar Archwilio yn y DU wastad yn canfod camddatganiad perthnasol pan fo'n bodoli. Gall camddatganiadau ddeillio o dwyll neu wall ac fe'u hystyrir yn berthnasol os, yn unigol neu gyda'i gilydd, gellid yn rhesymol ddisgwyl iddynt ddylanwadu ar benderfyniadau economaidd defnyddwyr a wneir ar sail y datganiadau ariannol hyn.

Ceir disgrifiad pellach o gyfrifoldebau'r archwilydd am archwilio'r datganiadau ariannol ar wefan y Cyngor Adrodd Ariannol yn [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). Mae'r disgrifiad hwn yn rhan o'm hadroddiad archwilio.

Adrian Compton  
Archwilydd Cyffredinol Cymru  
7 Hydref 2020

24 Heol y Gadeirlan  
Caerdydd  
CF11 9LJ



# Atodiad 5

## Crynodeb o Gywiriadau a Wnaed

Yn ystod ein harchwiliad canfuom y camddatganiadau canlynol sydd wedi cael eu cywiro gan y rheolwyr, ond y dylid eu dwyn i'ch sylw yn ein tyb ni oherwydd eu perthnasedd i'ch cyfrifoldebau chi dros y broses adrodd ariannol.

### Arddangosyn 3: crynodeb o gywiriadau a wnaed

Gwerth y cywiriad	Natur y cywiriad	Rheswm dros gywiro
£19,879,000	<p><b><u>Cyfrifon y Grŵp</u></b> <b>Cyfrif Incwm a Gwariant Cynhwysfawr</b> wedi'i ddiwygio o £77,158,000 i £57,279,000</p> <p>Fe effeithiodd yr addasiad hefyd ar '(enillion)/colledion actiwaraidd ar asedau/rhwymedigaethau pensiwn' yn y Cyfrif Incwm a Gwariant Cynhwysfawr, y 'Rhwymedigaeth sy'n gysylltiedig â chynllun pensiwn buddion diffiniedig' a'r 'Gronfa wrth Gefn Pensiynau' ar y Fantolen yn ôl symiau cyfatebol.</p> <p>Adlewyrchwyd addasiadau cyfatebol priodol yn y canlynol hefyd:</p> <ul style="list-style-type: none"><li>• Dadansoddiad o Wariant a Chyllid a nodiadau cysylltiedig</li><li>• Datganiad o Symudiadau mewn Cronfeydd wrth Gefn a nodiadau cysylltiedig</li><li>• Datganiad o Lifoedd Arian Parod a nodiadau cysylltiedig</li></ul>	<p>I roi cyfrif am effaith amcangyfrifedig rhwymedi McCloud ar brisiadau'r gronfa pensiwn ar 31 Mawrth 2020.</p>

Gwerth y cywiriad	Natur y cywiriad	Rheswm dros gywiro
	<ul style="list-style-type: none"> <li>Nodyn 10 'Incwm a Gwariant Cyllido a Buddsoddi'</li> <li>Nodyn 34 'Cynlluniau Pensiynau Buddion Diffiniedig'</li> </ul> <p>Ceir addasiadau cyfatebol yng nghyfrifon y Prif Gwnstabl.</p> <p>Nid yw'r addasiadau'n cael unrhyw effaith ar y cyfan ar sefyllfa ariannol y Grŵp na'r Prif Gwnstabl yn ystod y flwyddyn.</p>	
£26,024,000 yn hunangynhwysol o fewn Nodyn 23	<p><b>Nodyn 23 Datganiad o lifoedd arian parod – gweithgareddau cyllido</b></p> <p>'Derbyniadau arian parod o fenthyciadau byrdymor a hirdymor' wedi'i ddiwygio o £11,024,000 i £(15,000,00) ac 'Ad-dalu benthykiadau byrdymor a hirdymor' wedi'i ddiwygio o £(9,255,000) i £16,769,000.</p>	I gywiro symiau a ddatgelir yn y nodyn.
£921,000 yn hunangynhwysol o fewn Nodyn 12.	<p><b>Nodyn 12 Eiddo Cyfarpar ac Offer</b></p> <p>'Tir ac Adeiladau: Cost neu Brisiad – Codiadau/gostyngiadau ailbriso a gydnabyddir yn y gronfa wrth gefn ailbriso' wedi'i ddiwygio o £2,129,000 i £1,208,000 a 'Tir ac Adeiladau: Dibrisiant ac Amhariad Cronnus – Dibrisiant wedi'i gofnodi yn y gronfa wrth</p>	I ddatgelu'n gywir bod dibrisiant cronnus wedi cael ei dynnu allan ar gyfer asedau wedi'u hailbriso.

Gwerth y cywiriad	Natur y cywiriad	Rheswm dros gywiro
	gefn ailbrisió' wedi'i ddiwygio o £0 i £921,000.	
£2,229,000 yn hunangynhwysol i Nodyn 12	<b>Nodyn 12 Eiddo, Cyfarpar ac Offer</b> 'Cyfarpar ac Offer: Cost neu Brisiad – Datgydnabod – arall' wedi'i ddiwygio o £(29,458,000) i £(31,687,000) a 'Cyfarpar ac Offer: Datgydnabod - arall' wedi'i ddiwygio o £29,458,000 i £31,687,000.	I sicrhau bod Nodyn 12 yn cyd-fynd â'r gofrestr asedau sefydlog.
£810,000	<b>Mantolen</b> Cafodd £810,000 ei ailddosbarthu o 'Prydles Cyllid Hirdymor i 'Prydles Cyllid Fyrdymor'.	I ddosbarthu taliadau Menter Cyllid Preifat sy'n ddyledus o fewn 12 mis yn gywir ar y fantolen
£1,282,000 yn hunangynhwysol o fewn Nodyn 17	<b>Nodyn 17 Credydwy Byrdymor</b> 'Eitemau taladwy eraill' wedi'i ddiwygio o £9,985,000 i £8,703,000 ac 'Incwm Gohiriedig' wedi'i ddiwygio o £0 i £1,282,000.	I ddatgelu cyllid a gafwyd ond nas defnyddiwyd eto yn gywir.

Bu nifer o fân ddiwygiadau a diweddariadau i ddatgeliadau hefyd o ganlyniad i'n gwaith.





Archwilio Cymru  
24 Heol y Gadeirlan  
Caerdydd CF11 9LJ

Ffôn: 029 2032 0500

Ffacs: 029 2032 0600

Ffôn Testun: 029 2032 0660

E-bost: [post@archwilio.cymru](mailto:post@archwilio.cymru)

Gwefan: [www.archwilio.cymru](http://www.archwilio.cymru)

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



### Cydbwyllgor Archwilio

Dyddiad y Cyfarfod: 5 Hydref 2020

<b>Teitl:</b>	<b>Datganiad Cyfrifon 2019-20</b>
<b>Awdur:</b>	<b>Adroddiad gan Brif Swyddogion Cyllid y Prif Gwnstabl a'r Comisiynydd Heddlu a Throsedd</b>
<b>Diben yr adroddiad:</b>	Cadarnhau'r adolygiad o Ddatganiadau Ariannol Blyneddol ac adroddiad yr archwiliwr allanol mewn perthynas â'r Datganiadau.
<b>Cyflwynir yr adroddiad i'r CA ar gyfer: (ticiwch un)</b>	<input checked="" type="checkbox"/> Penderfyniad <input type="checkbox"/> Trafodaeth <input type="checkbox"/> Sicrwydd <input type="checkbox"/> Gwybodaeth
<b>Crynodeb / Pwyntiau Allweddol:</b>	<ul style="list-style-type: none"><li>• Mae drafft terfynol o'r Datganiadau wedi'u cynhyrchu</li><li>• Archwilio Cymru yn rhoi barn ddiamod</li><li>• Ystyriwyd a chytunwyd ar welliannau a rhai nad ydynt yn welliannau.</li></ul>
<b>Argymhellion:</b>	<b>Yn unol â'i Gylch Gorchwyl, mae'r Cydbwyllgor Archwilio wedi adolygu Datganiadau Ariannol Blyneddol y Comisiynydd Heddlu a Throsedd a'r Prif Gwnstabl ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2020 ac wedi ystyried adroddiadau'r archwiliwr allanol o hynny ymlaen. Mae'r Cydbwyllgor Archwilio yn cadarnhau nad oes materion heb eu datrys yn codi sydd angen eu hadrodd i'r Comisiynydd Heddlu a Throsedd a'r Prif Gwnstabl, cyn i'r Datganiadau Ariannol Blyneddol gael eu cymeradwyo.</b>
<b>Effaith cofrestr risgiau:</b>	Dim
<b>Goblygiadau sicrwydd:</b>	Mae'r adroddiad hwn yn rhoi sicrwydd bod y cyfrifon wedi'u cofnodi a'u paratoi yn unol â'r safonau a'r rheoliadau perthnasol.
<b>Effaith Cydraddoldeb:</b>	Amherthnasol
<b>Gwybodaeth wedi'u heithrio o ddadleniad:</b>	Dim



## CYDBWYLLGOR ARCHWILIO

5 Hydref 2020

Datganiad Cyfrifon 2019-20

Adroddiad gan Brif Swyddogion Cyllid y Prif Gwnstabl a'r Comisiynydd Heddlu a Throsedd



### 1. Cefndir

- 1.1 Gwnaeth Deddf Diwygio'r Heddlu a Chyfrifoldeb Cymdeithasol 2011 sefydlu'r Comisiynydd Heddlu a Throsedd a'r Prif Gwnstabl fel corfforaethau undyn o 22 Tachwedd 2012. Yn ymarferol, mae'n ofynnol i'r ddwy gorfforaeth undyn baratoi eu Datganiad Cyfrifon unigol yn unol â'r Cod Ymarfer ar gyfer Cadw Cyfrifon Lleol (y Cod) a'r Safonau Hysbysu Ariannol Rhyngwladol perthnasol. Mae hefyd yn ofynnol i'r Comisiynydd Heddlu a Throsedd gyflwyno set o Gyfrifon Grŵp.
- 1.2 Mae'r datganiadau wedi'u cynhyrchu yn unol â'r Cod, y ddeddfwriaeth berthnasol a'r canllawiau sydd ar gael. Mae dwy ddogfen wedi cael eu cynhyrchu, sef:
  - Cyfrifon Grŵp Comisiynydd Heddlu a Throsedd Gogledd Cymru ac Endid Unigol 2019-2020. Mae'r rhain yn cynnwys y cyfrifon Grŵp a chyfrifon endid unigol y Comisiynydd Heddlu a Throsedd yn ogystal.
  - Cyfrifon Prif Gwnstabl Heddlu Gogledd Cymru 2019-2020. Mae'r rhain yn cynnwys cyfrifon endid unigol y Prif Gwnstabl a Chyfrif Pensiwn yr Heddlu 2019-2020.
- 1.3 Mae copïau o'r ddwy ddogfen i'w cael ar ddiwedd yr adroddiad.

### 2. Y broses ar gyfer cwblhau Datganiad Cyfrifon 2019-20

- 2.1 Mae Gwelliant Cyfrifon ac Archwiliad (Cymru) 2018 yn gofyn i'r swyddog ariannol cyfrifol lofnodi a rhoi dyddiad i'r datganiad cyfrifon. Dylent ardystio ei fod yn rhoi golwg gwir a theg o sefyllfa ariannol y corff ar ddiwedd y flwyddyn ariannol erbyn dim hwyrach na 31 Mai o'r flwyddyn honno. Mae'n ofynnol i'r swyddog ariannol cyfrifol wedyn ardystio'r datganiad eto cyn y caiff ei gymeradwyo a'i gyhoeddi gyda thystysgrif, barn neu adroddiad yr archwilydd perthnasol er mwyn cyhoeddi'r datganiad erbyn 31 Gorffennaf y flwyddyn honno.
- 2.2 Daeth yr amserlen ddiwygiedig a gyflwynwyd gan y diwygiad uchod â'r dyddiad cychwynnol a'r dyddiad terfynol ymlaen, gan gwtogi'r amserlen gyffredinol o 2 fis. Cyfrifon 2018-2019 oedd y flwyddyn gyntaf lle'r oedd y dyddiadau hyn yn berthnasol. Roedd y manteision o allu symud ymlaen at waith arall yn gynt yn y flwyddyn yn sylweddol.
- 2.3 Effeithiwyd yr amserlen, y cynnwys a'r prosesau a fabwysiadwyd ar gyfer 2019-2020 i gyd gan y pandemig COVID. Crëwyd ac ardystiwyd y datganiadau drafft gan y swyddogion cyfrifol erbyn diwedd mis Mai 2020. Fodd bynnag, oherwydd oedi mewn archwilio cyfrifon y Gwasanaeth Iechyd, roedd Archwilio Cymru yn methu dechrau eu gwaith archwilio mewn pryd er mwyn cyrraedd y dyddiad cau sef 31 Gorffennaf.

- 2.4 Yn dilyn trafodaeth gydag Archwilio Cymru ac aelodau'r Cydbwyllgor Archwilio, gosodwyd amserlen ddiwygiedig gyda 5 Hydref fel y dyddiad erbyn cymeradwyo'r cyfrifon. Roedd hyn yn dilyn canllawiau a roddwyd gan Lywodraeth Cymru yn amlinellu fod hyn yn dderbyniol. Roedd hyn ar yr amod fod yr hysbysiadau angenrheidiol yn cael eu gwneud a bod y cyfrifon drafft yn cael eu cyhoeddi fel drafft erbyn diwedd mis Gorffennaf. Bodlonwyd y ddau ofyniad hyn, ynghyd â symud y dyddiad a osodwyd i etholwyr llywodraeth leol allu holi'r Archwilydd Cyffredinol i 1 Medi gyda'r cyfrifon ar gael i'w harolygu am 20 diwrnod cyn y dyddiad hwn.
- 2.5 Diwygiwyd prosesau yn ystod cyfnod cyfyngiadau symud y Covid ac wedi hynny. Roedd hyn er mwyn adlewyrchu fod staff Cyllid ac Archwilwyr yn cyflawni eu dyletswyddau o gartref yn y mwyafrif helaeth o achosion, yn gweithio o bell ac yn cynnal cyfarfodydd ar-lein ac yn rhannu data lle bo angen er mwyn sicrhau bod cyfathrebu effeithiol yn digwydd.
- 2.6 Mae nifer o achosion perthnasol ac amherthnasol i Covid wedi dod i'r amlwg ers cyflwyno'r cyfrifon drafft gwreiddiol ddiwedd mis Mai 2020. Mae hyn wedi arwain at rywfaint o newid i gynnwys a chyflwyniad y cyfrifon. Fodd bynnag nid yw'r un o'r rhain wedi newid y symudiad cyffredinol mewn cronfeydd wrth gefn defnyddiadwy, sef craidd y mater yn ei hanfod, o'r ffigyrau drafft gwreiddiol a adroddwyd i'r Comisiynydd Heddlu a Throsedd a'r Prif Gwnstabl yn ystod mis Mai 2020 yn yr adroddiad alldro.
- 2.7 Mae adborth gan aelodau'r CA o ran Datganiad Cyfrifon 2019-2020 hefyd wedi bod yn nodwedd o ran eu cynhyrchu, gada phwyslais arweinydd cyllid y CA ar ddatblygu'r lefelau y mae'r cyfrifon ar gael ac yn ddealladwy, gydag ymdrechion sylweddol yn cael eu gwneud gan y tîm cyllid o ganlyniad. Tra mae'r dyhead am bwyslais tebyg wedi'i fynegi flynyddoedd ynghynt hefyd, arweiniodd dyddiadau cau wedi'i talfyrru a gyflwynwyd gan ddiwygiad 2018 at brif ffocws o gwblhau erbyn y dyddiadau cau hynny, gan gyfyngu'r cynnydd a wneir mewn meysydd eraill. Mae'r dyddiadau cau estynedig ar gyfer 2019-20 a gyflwynwyd o ganlyniad i Covid wedi rhoi cyfle i ddatblygu'r adroddiadau Naratif a'r Datganiadau Llywodraethu Blynyddol yn benodol gan ystyried adborth y Cydbwyllgor Archwilio mewn cyfnodau amrywiol (a oedd yn cynnwys yr angen i adolygu arfer da a fabwysiadwyd mewn sefydliadau plismona eraill).
- 2.8 Oherwydd natur dechnegol y cyfrifon a'r ystyriaethau statudol o ran gofynion cyfrifyddu arferol o fewn cyfrifyddu llywodraeth leol, mae gwella eu haddasrwydd i ddefnyddwyr yn parhau'n heriol. Fodd bynnag, y bwriad fyddai parhau i ddatblygu'r agwedd hon o'r Datganiad Cyfrifon yn 2020-21 a thu hwnt heb beryglu eu cyflawniad erbyn y dyddiadau cau priodol.
- 2.9 Mae'r canlynol yn amlinellu rhai o'r digwyddiadau allweddol sy'n bwydo i greu'r datganiadau diwygiedig
- 01.06.2020: Adlewyrchwyd ffigyrau diwygiedig y Cynllun Pensiwn Llywodraeth Leol yn seiliedig ar brisiau presennol yn hytrach na phrisiau buddsoddi a amcangyfrifwyd
  - 08.06.2020: Cyflwynwyd Cyfarwyddyd Technegol i aelodau'r CA gydag adborth yn canolbwyntio'n bennaf ar yr adroddiad Naratif a'r Datganiad Llywodraethu Blynyddol.



- 22.06.2020: Seminar CIPFA i aelodau CA Cymru Gyfan yn egluro'r gofynion adrodd o ran y pandemig COVID.
- 30.07.2020: Cynhaliwyd y Cydbwyllgor Archwilio gan gynnwys diweddariad ar y cyfrifon. Derbyniwyd adborth pellach ar y Naratif a'r Datganiad Llywodraethu Blyneddol ynghyd â gweithrediad wedi'i gofnodi i set o gyfrifon drafft pellach gael eu cyhoeddi i aelodau'r Cydbwyllgor Archwilio ac i gyfarfod gael ei drefnu i'w hadolygu.
- 27.08.2020: Yn dilyn eglurhad gan Archwilio Cymru, cadarnhawyd y byddai rhwymedigaeth Pensiwn yr Heddlu a Staff angen cael ei ail-gyfrifyddu yn dilyn cyhoeddiad y Llywodraeth o ymgynghoriad i gywiro achos McCloud o wahaniaethu ar sail oed.
- 10.09.2020: Set o gyfrifon drafft diwygiedig wedi'u cyhoeddi i Gadeirydd y CA a'r arweinydd Cyllid gan adlewyrchu'r adborth hyd yma a holl gamddatganiadau diwygiedig a gytunwyd gydag Archwilio Cymru hyd hynny.
- 15.09.2020: Cynnal ail gyfarwyddyd technegol gyda Chadeirydd y CA a'r arweinydd Cyllid gydag adborth pellach yn cael ei dderbyn ar yr adroddiad Naratif, y Datganiad Cyfrifon a'r Datganiad Llywodraethu Blyneddol.
- 23.09.2020: Cyfrifon drafft diwygiedig wedi'u cyhoeddi i Gadeirydd y CA a'r arweinydd Cyllid (sydd bellach yn adlewyrchu camddatganiadau diwygiedig a gytunwyd gydag Archwilio Cymru gan gynnwys diwygiadau McCloud). Cyhoeddwyd ISA260 drafft ac adroddiadau drafft cysylltiedig hefyd i Gadeirydd y CA a'r arweinydd Cyllid ar yr adeg yna.

### 3. Cynnwys y Datganiadau

3.1 Mae'r ddau Ddatganiad yn cynnwys Adroddiad Naratif sy'n cynnwys y gofynion yn ôl y Cod. Nid yw'r rhain yn cael eu hailadrodd yn yr adroddiad hwn ond mae'r prif benawdau – wedi'u datblygu ar y cyd gydag adborth aelodau'r Cydbwyllgor Archwilio ac adolygiad o arfer da mewn sefydliadau Plismona eraill – yn cynnwys:

- Cyflwyniad
- Llywodraethu a Chyfrifoldebau
- Blaenoriaethau Strategol
- Cyflawniad Gweithredol 2019-20
- Cyflawniad Ariannol 2019-20
- Cysoni Cyllid ar gyfer GAAP
- Amodau Cronfeydd wrth Gefn a Ffynonellau Cyllid
- Rhagolygon y dyfodol
- Polisiâu cyfrifyddu
- Cydweithio â chyrrff eraill
- Digwyddiadau ar ôl y cyfnod adrodd:
- Eglurhad o'r prif ddatganiadau.

3.2 Mae Datganiadau Cyfrifon mewn Llywodraeth Leol yn ddogfennau hynod dechnegol. Mae'r cyfuniad o'r gofynion cyfrifyddu, ynghyd â chynnydd Statudol a Rheoleiddiol (er mwyn sicrhau nad yw'r ffordd y mae'r cyfrifon yn cael eu paratoi yn peri costau ychwanegol i'r cyhoedd) yn arwain at set o Ddatganiadau cymhleth. Mae gofynion

ychwanegol dau endid unigol a set o gyfrifon Grŵp yn ychwanegu ymhellach at y cymhlethdod hwn.

- 3.3 Mae'r dull a gymerwyd yng Ngogledd Cymru, yn dilyn trafodaethau gyda Rhwydwaith Cyllid CIPFA'r Heddlu, Heddluoedd eraill Cymru a Swyddfa Archwilio Cymru yn adlewyrchu realiti'r trefniadau. Canlyniad hyn yw bod cost Plismona yn cael ei ddangos yng Nghyfrif Incwm a Gwariant Cynhwysfawr y Prif Gwnstabl. Newidiodd fformat y datganiad hwn yn 2016-2017 (2017-18 oedd ail flwyddyn y fformat newydd) gan ei fod yn ofynnol gan y Cod i gael ei baratoi yn unol ag adrodd rheolwyr h.y. ar sail dadansoddiad goddrychol.
- 3.4 Mae'r Dadansoddiad Gwariant a Chyllid (EFA) yn dangos y gwariant blynyddol a sut y bydd yn cael ei ariannu i ddangos y sefyllfa ar ddiwedd y flwyddyn. Mae'n dangos yr effaith gyffredinol ar y defnydd o gronfeydd wrth gefn y gellir eu defnyddio am y flwyddyn.
- 3.5 Mae'r prif ddatganiadau eraill yn dilyn ymlaen o'r EFA. Erbyn hyn, mae gan y Prif Gwnstabl fantolen gyfyngedig, symudiad mewn cronfeydd wrth gefn a datganiad llif arian o gyflwyno'r Dadansoddiad Gwariant a Chyllid. Mae'r rhain yn cynnwys y cronfeydd wrth gefn na ellir eu defnyddio mewn perthynas â'r ased/rhwymedigaeth Pensiwn net a'r Cyfrif Absenoldeb Cronedig. Yna mae'r nodiadau i'r datganiadau yn dilyn yr hyn a gynhwysir yn y prif ddatganiadau.

#### 4. Crynodeb o newidiadau i'r drafft terfynol ac ymateb Rheolwyr i Adroddiad Archwilio Cymru

- 4.1 Mae'r Archwilydd Cyffredinol yn bwriadu rhoi barn ddiamwys ar y ddau Ddatganiad Cyfrifon. Mae dau gamddatganiad heb eu cywiro ac un achos arwyddocaol wedi'u riportio ynghyd â 2 Pwysleisio Mater oherwydd y pandemig COVID. Manylir am y rhain yn adroddiad Archwilio Cymru ac fe welir isod ynghyd ag ymateb HGC.
- 4.2 Camddatganiadau heb eu cywiro

Trin Gorsaf Heddlu Tref Wrecsam

- **Camddatganiad heb ei gywiro** –Ymdriniaeth o brydles Gorsaf Heddlu Tref Wrecsam. Mae prydles yr orsaf heddlu hon yn cael ei chyfrif ar hyn o bryd fel prydles weithredol o fewn y cyfrifon. Mae Archwilio Cymru o'r farn y dylai hyn gael ei drin fel Prydles Gyllid.

**Ymateb** – Edrychir ar y brydles yn ystod 2020-21 fel rhan o weithredu IFRS 16 – Prydlesi fel gofyniad newydd. Asesir holl brydlesi, a gwneir diwygiadau lle mae'n berthnasol er mwyn sicrhau dosbarthu priodol yn unol â gofynion yr IFRS. Ni wnaiff unrhyw ddiwygiadau effeithio ar graidd y mater.

Dadansoddiad aeddfedrwydd Offerynnau Ariannol

- Camddatganiad heb ei Gywiro – Nodyn 36(e) – dadansoddiad aeddfedrwydd Offerynnau Ariannol. Mae'r swm a ddadlennwyd ar gyfer rhwymedigaethau'n aeddfedu ddim mwyn na blwyddyn yn cael ei danddatgan £120,000. Nodyn dadleniad ydy hwn yn unig ac nid yw'n effeithio ar y sefyllfa ariannol ar 31 Mawrth 2020.

**Ymateb** – Mae hwn yn ddadansoddiad rhwng rhwymedigaethau tymor byr a thymor hir lle mae llog sy'n ddyledus yn y flwyddyn ariannol nesaf wedi'i gynnwys yn y rhwymedigaethau tymor hir. Nodir hyn ar gyfer cyfrifon 2020-21 a bydd y llog at y dyfodol sy'n ddyledus yn cael ei rannu rhwng rhwymedigaethau tymor hir a thymor byr.

#### 4.1 Mater sylweddol

- **Mater sylweddol** – Nododd adolygiad Archwilio Cymru o Nodyn 12 'Eiddo, Peiriannau ac Offer' rai asedau TG a ddosbarthwyd fel asedau diriaethol y credwn y dylent gael eu dosbarthu fel asedau anniriaethol. Nododd profion Archwilio Cymru nad oedd rhai o'r asedau TG hyn efallai wedi bod yn gwbl weithredol ar ddiwedd y flwyddyn. Dylent felly fod wedi'u dosbarthu fel asedau yn cael eu hadeiladu. Nid yw hyn yn effeithio ar werth cyffredinol 'Asedau Tymor Hir' o fewn y fantolen ar 31 Mawrth 2020.

**Ymateb** – Bydd asedau TG ac Offer yn cael eu hadolygu er mwyn asesu a ddylai unrhyw elfennau gael eu dosbarthu fel anniriaethol fel rhan o broses cau cyfrifon 2020-21. Asesir yr asedau hyn hefyd o ran bod ar gael yn weithredol fel asedau yn cael eu hadeiladu (mae'r asesiad hwn eisoes yn cael ei gynnal ar gyfer gwaith adeiladu)

#### 4.2 Pwysleisio Mater

*Tynna'r rhain sylw at ansicrwydd yn codi o amgylchiadau a achosir gan bandemig COVID-19 o fewn y nodiadau canlynol:*

- Nodyn 12 'Eiddo, Peiriannau ac Offer' sy'n disgrifio ansicrwydd amcangyfrif ar ddiwedd y cyfnod adrodd, sydd o bosib â risg sylweddol o arwain at addasiad hanfodol at symiau cario ymlaen tir ac adeiladau (mae hyn yn fater eang); a
- Nodyn 34 'Cynllun Pensiwn Buddion Diffiniedig' sy'n disgrifio cymalau ansicrwydd gwerth hanfodol yn yr adroddiadau prisiadau ar Gronfeydd Eiddo Cronnol a gadwyd gan Gronfa Bensiwn Gwynedd (mae hwn yn fater eang).

**Ymateb** – Mae dadleniad wedi'i wneud yn y ddau nodyn gan amlygu'r materion hyn fel y dywedwyd gan y prisiwr annibynnol a'r actwari pensiwn.

#### 4.3 Camddatganiadau a gywirwyd

Manylir y rhain yn Atodiad 5 o adroddiad yr archwilydd.

- Roedd y diwygiad mwyaf i addasu am effaith amcangyfrifedig cywiriad McCloud ar brisiau'r gronfa bensiwn ar 31 Mawrth 2020 yn dilyn cyhoeddi'r ymgynghoriad gan

y Llywodraeth ym mis Awst 2020. Y swm yw £19.9m ond nid yw'n effeithio cronfeydd wrth gefn defnyddiadwy.

- Mae'r 5 diwygiad arall a restrir sy'n berthnasol i gywiriad neu eglurhad pellach am fanylion o fewn nodiadau penodol a llinellau ar y fantolen.

Nid yw'r un o'r diwygiadau hyn na'r mân welliannau eraill yn newid y symudiad mewn cronfeydd wrth gefn defnyddiadwy fel yr hysbyswyd wrth reolwyr ac a gynhwyswyd yn nrafft cyntaf y cyfrifon ym mis Mai 2020.

## 5. Argymhellion

- Aelodau'r pwyllgor archwilio i nodi cynnwys yr adroddiad hwn yn unol â dyletswyddau'r pwyllgor a sefydlwyd yn y cylch gorchwyl, gan adolygu datganiadau blynyddol cyfrifon a datganiadau llywodraethu blynyddol yn benodol.

### A datrys:

**Yn unol â'i Gylch Gorchwyl, mae'r Cydbwyllgor Archwilio wedi adolygu Datganiadau Ariannol Blynyddol y Comisiynydd Heddlu a Throsedd a'r Prif Gwnstabl ar gyfer y flwyddyn a ddaeth i ben ar 31 Mawrth 2020. Mae wedi ystyried adroddiadau'r archwiliwr allanol o hynny ymlaen. Mae'r Cydbwyllgor Archwilio yn cadarnhau nad oes materion heb eu datrys yn codi sydd angen eu hadrodd i'r Comisiynydd Heddlu a Throsedd a'r Prif Gwnstabl, cyn i'r Datganiadau Ariannol Blynyddol gael eu cymeradwyo.**

## 6. GOBLYGIADAU

6.1	Cydraddoldeb	Mae'r Prif Gwnstabl a'r Comisiynydd Heddlu a Throsedd yn gweithredu gan dalu sylw i'r egwyddorion a sefydlwyd yn y Cynllun Cydraddoldeb ar y Cyd.
6.2	Ariannol	Nod yr adroddiad hwn yw cyflwyno datganiad cyfrifon y ddwy gorfforaeth undyn i'r pwyllgor.
6.3	Cyfreithiol	Mae'r datganiad cyfrifon yn cyrraedd y safonau disgwyledig, fel sy'n cael eu holrhain o fewn yr adroddiad.
6.4	Cymuned	Cyhoeddir y datganiadau cyfrifon ar wefan y Comisiynydd. Mae hysbysiad cyhoeddus wedi'i gyhoeddi o dan Adrannau 29, 30 a 31 Deddf Archwiliad Cyhoeddus (Cymru) 2004. Mae'n datgan y gall aelodau o'r cyhoedd, rhwng 3 Awst a 28 Awst 2020, archwilio a gwneud copïau o'r cyfrifon a gofyn cwestiynau i'r Archwilydd penodedig o 1 Medi ymlaen.

6.5	Risg	Mae gweithdrefnau rheoli risg wedi'u sefydlu ac fe'u hystyriwyd ar wahân gan y pwyllgor fel rhan o'r trefniadau llywodraethu cyffredinol. Mae risgiau ariannol wedi'u cynnwys yn y datganiad o gyfrifon.
6.6	Cynllun Heddlu a Throsedd	Ystyrir y Cynllun Heddlu a Throsedd ar ddechrau'r cylch cynllunio ariannol i sicrhau y gellir cyflawni'r cynllun o fewn cyllideb gynaliadwy



## Cydbwyllgor Archwilio

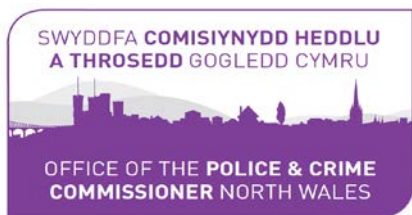
### Dyddiad y Cyfarfod:

<b>Teitl:</b>	Uned Cynllunio Strategol (AHEM)
<b>Awdur:</b>	Prif Arolygydd Dros Dro Andrew Griffiths
<b>Diben yr adroddiad:</b>	Diweddariad Gwybodaeth
<b>Cyflwynir yr adroddiad i'r CA ar gyfer: (ticiwch un)</b>	<input type="checkbox"/> Penderfyniad <input type="checkbox"/> Trafodaeth <input type="checkbox"/> Sicrwydd <input type="checkbox"/> Gwybodaeth
<b>Crynodeb / Pwyntiau Allweddol:</b>	<p><b><u>HMICFRS</u></b></p> <p>Mae gweithgarwch Arolygiaeth Heddluoedd Ei Mawrhydi o fewn heddluoedd yn dechrau cynyddu. Bydd HGC yn destun wythnos arolygu trais thematig yn dechrau ar 26 Hydref. Mae'n arolygiad ar y cyd â Gwasanaeth Erllyn y Goron a bydd 7 arolygydd mewn grym am 5 diwrnod. Byddant yn cynnal sawl grŵp ffocws sy'n cyfweld arweinydd strategol, arweinydd gweithredol, swyddogion rheng flaen ac ymchwilyr arbenigol. Mae dod o hyd i le addas gyda phellter cymdeithasol er mwyn iddynt gwblhau eu harolygiad wedi bod yn heriol. Ar hyn o bryd, mae tîm AHEM HGC yn llunio'r dogfennau sy'n ofynnol ar gyfer yr arolygiad. Mae'r cais am ddata ddwywaith y flwyddyn (ar gyfer arolygiad IPA) wedi'i gyflwyno ac rydym hefyd wedi cael cais dogfennaeth bellach i'w ddarparu mewn perthynas â'n hymateb i Covid 19. Mae staff Arolygiaeth Heddluoedd Ei Mawrhydi yn dechrau dychwelyd i'w rolau arferol a chyn bo hir byddant mewn sefyllfa i wirio ein cynnydd mewn perthynas ag AFIs ac argymhellion. Dyddiad ar gyfer dychwelyd i'w gadarnhau, fodd bynnag, mae HGC yn fodlon â'r cynnydd mewnol ac nid oes gennym ddim i'w adrodd yn ôl eithriad. Pan mae AHEM yn dychwelyd i arolygu, rydym yn hyderus y gwnânt gymeradwyo rhai o'r argymhellion a'r Meysydd i'w Gwella. Yn y meysydd lle nad ydym yn gofyn am gymeradwyaeth, rydym yn fodlon gyda'r cynnydd sy'n cael ei wneud.</p>
<b>Argymhellion:</b>	Amherthnasol
<b>Effaith cofrestr risgiau:</b>	Amherthnasol
<b>Goblygiadau sicrwydd:</b>	Amherthnasol
<b>Effaith Cydraddoldeb:</b>	Amherthnasol
<b>Gwybodaeth wedi'u heithrio o ddadleniad:</b>	



**Cydbwyllgor Archwilio**  
**Dyddiad y Cyfarfod: 5 Hydref 2020**

<b>Teitl:</b>	Adroddiad Rheoli Mewnol
<b>Awdur:</b>	Anne Matthews, Swyddog Cyllid a Chyllidebau Seb Phillips, Cyfarwyddwr Cyllid ac Adnoddau
<b>Diben yr adroddiad:</b>	Rhoi trosolwg i'r Cydbwyllgor Archwilio am weithgarwch Rheoli Mewnol o fewn yr Heddlu
<b>Cyflwynir yr adroddiad i'r CA ar gyfer: (ticiwch un)</b>	<input type="checkbox"/> Penderfyniad <input type="checkbox"/> Trafodaeth <input checked="" type="checkbox"/> Sicrwydd <input type="checkbox"/> Gwybodaeth
<b>Crynodeb / Pwyntiau Allweddol:</b>	Mae'r adroddiad yn crynhoi gweithgarwch rheoli Mewnol allweddol o ran: <ul style="list-style-type: none"><li>• Statws argymhelliad o Archwiliadau TIAA blaenorol</li><li>• Ymateb rheolwyr o ran Nodiadau Briffio Cleientiaid Diweddar (CBN) a Rhybuddion Twyll</li><li>• Archwiliadau TIAA yn y cyfnod</li><li>• Nodiadau Briffio Cleientiaid wedi'u rhannu yn y cyfnod</li><li>• Diweddariad ar gynllun archwilio 2020/21</li></ul>
<b>Argymhellion:</b>	Dim
<b>Effaith Cofrestr Risgiau:</b>	Mae canfyddiadau rheoli TIAA, Nodiadau Briffio Cleientiaid a Rhybuddion Twyll wedi cael eu hystyried i'w hadlewyrchu ar Gofrestr Risgiau'r Heddlu.
<b>Goblygiadau Sicrwydd:</b>	Mae'r adroddiad hwn yn uniongyrchol berthnasol at Weithgarwch Rheoli Mewnol yn rhoi Sicrwydd yn Heddlu Gogledd Cymru.
<b>Effaith Cydraddoldeb:</b>	Dim
<b>Gwybodaeth wedi'i Heithrio o Ddadleniad:</b>	Amherthnasol – Holl gynnwys yn y Sesiwn Agored



**HEDDLU  
GOGLEDD CYMRU  
NORTH WALES  
POLICE**

## CYDBWYLLGOR ARCHWILIO

### ADRODDIAD RHEOLI MEWNOL – 5 Hydref 2020

#### ADRODDIAD COMISIYNYDD HEDDLU A THROSEDD A PHRIF GWNSTABL GOGLEDD CYMRU

##### 1. CYFLWYNIAD

Diben yr adroddiad hwn yw cynnig diweddariad ar Weithgarwch Rheoli Mewnol ers y Cydbwyllgor Archwilio diwethaf. Mae'n seiliedig ar wybodaeth a dderbyniwyd ac a gofnodwyd erbyn 8 Medi 2020.

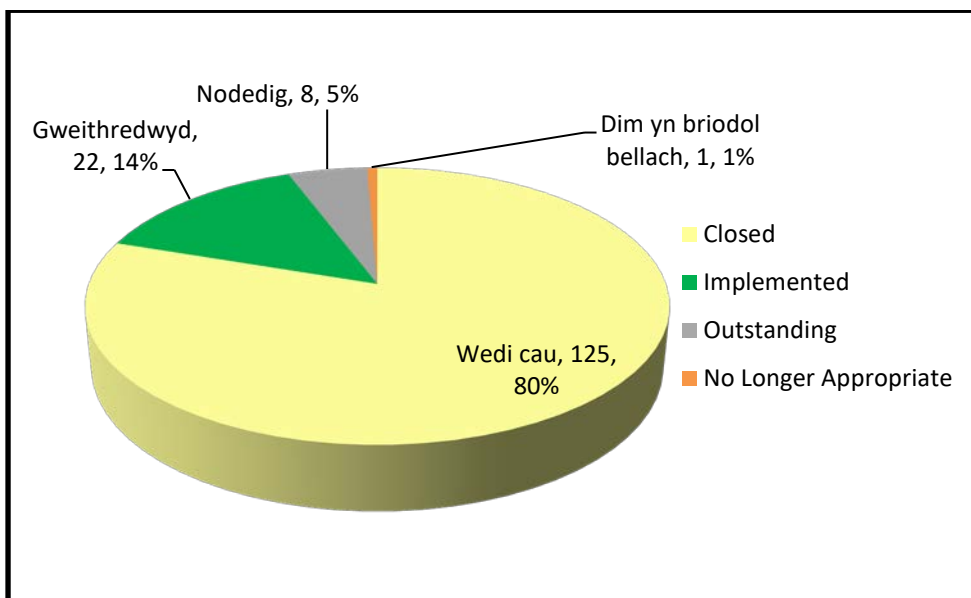
Disgwylir fod gweithgarwch pellach wedi digwydd erbyn cyfarfod mis Gorffennaf o'r CA ei hun, a bydd diweddariad ar lafar ar sail eithriadol yn y cyfarfod.

Dylai'r adroddiad gael ei ddarllen ar y cyd gyda'r papurau TIAA a gyflwynwyd i'r CA ar gyfer y cyfarfod. Mae'n crynhoi'n benodol y gweithgarwch Rheoli Mewnol allweddol o ran:

- Statws argymhelliad o Archwiliadau TIAA blaenorol
- Ymateb rheolwyr o ran Nodiadau Briffio Cleientiaid Diweddar (CBN) a Rhybuddion Twyll
- Archwiliadau TIAA yn y cyfnod
- Nodiadau Briffio Cleientiaid a Rhybuddion Twyll wedi'u rhannu yn y cyfnod
- Statws presennol Cynllun Archwilio Mewnol 2020-21

##### 2. STATWS ARGYMHELLIAD ARCHWILIADAU TIAA

Amlinellir y sefyllfa ar argymhellion Archwilio Mewnol 2019-20 ar 8 Medi 2020 isod:





Symudiad ers cyfarfod diwethaf y CA:

Mae 7 o argymhellion a weithredwyd wedi'u cau.

Mae 3 argymhelliad nodedig wedi'u gweithredu a'u cau.

Mae 2 argymhelliad nodedig wedi'u gweithredu.

ID	Gwasanaeth	Swydd	Blwyddyn	Maes Risg	Sylw
224737	Archwiliad TGCh	Diogelwch TGCh – Diogelwch Seiber Rhif PO FN23725	2017	Risg Gweithredol	Gweithredwyd ar 08/03/2019 a chaewyd gan TIAA ar 29/07/2020
236525	Archwilio Mewnol	Uned Reoli Ganolog	2019	Risg Cydymffurfiaeth	Gweithredwyd ar 13/06/2019 a chaewyd gan TIAA ar 29/07/2020
236526	Archwilio Mewnol	Uned Reoli Ganolog	2019	Risg Cydymffurfiaeth	Gweithredwyd ar 10/07/2019 a chaewyd gan TIAA ar 29/07/2020
236527	Archwilio Mewnol	Uned Reoli Ganolog	2019	Risg Cydymffurfiaeth	Gweithredwyd ar 14/05/2019 a chaewyd gan TIAA ar 29/07/2020
242133	Archwilio Mewnol	Ar y Cyd – Cyflawni Rheolaeth Ystâd	2019	Risg Cydymffurfiaeth	Gweithredwyd ar 16/01/2020 a chaewyd gan TIAA ar 29/07/2020
242134	Archwilio Mewnol	Ar y Cyd – Cyflawni Rheolaeth Ystâd	2019	Risg Cydymffurfiaeth	Gweithredwyd ar 22/01/2020 a chaewyd gan TIAA ar 29/07/2020
242135	Archwilio Mewnol	Ar y Cyd – Cyflawni Rheolaeth Ystâd	2019	Risg Cydymffurfiaeth	Gweithredwyd ar 16/01/2020 a chaewyd gan TIAA ar 29/07/2020
242413	Archwilio Mewnol	Adolygiad ar y cyd – Cyflogres	2019	Risg Cydymffurfiaeth	Gweithredwyd ar 29/07/2020 a chaewyd gan TIAA ar 29/07/2020
243897	Archwilio Mewnol	Rheoli Newid TGCh	2019	Risg dan Gyfarwyddyd	Gweithredwyd ar 24/07/2020 a chaewyd gan TIAA ar 29/07/2020
243898	Archwilio Mewnol	Rheoli Newid TGCh	2019	Risg dan Gyfarwyddyd	Gweithredwyd ar 24/07/2020 a chaewyd gan TIAA ar 29/07/2020
244460	Archwilio Mewnol	Llywodraethu – Cyfathrebiadau Corfforaethol	2019	Risg dan Gyfarwyddyd	Gweithredwyd ar 11/08/2020, anfonwyd tystiolaeth at TIAA 02/09/2020
244115	Archwilio Mewnol	Rheoli Risg – Sicrwydd i'r Bwrdd	2019	Risg Gweithredol	Gweithredwyd ar 04/09/2020, mae cynllun yn awr mewn lle.

Amlinellir dadansoddiad o'r 22 argymhelliad a weithredwyd ar 8 Medi 2020 isod:

Crynodeb Statws – Gweithredwyd	Categori	Rhif
Gweithredwyd ar neu cyn y dyddiad dyledus gwreiddiol	Cat 1	16
Gweithredwyd ar neu cyn y dyddiad dyledus diwygiedig 1af	Cat 2	0
Gweithredwyd ar neu cyn yr 2il ddyddiad dyledus diwygiedig	Cat 3	0
Gweithredwyd ar neu cyn y 3ydd dyddiad dyledus diwygiedig	Cat 4	1
Gweithredwyd ar neu cyn y 4ydd dyddiad dyledus diwygiedig	Cat 5	0
Gweithredwyd ar neu cyn y 5ed dyddiad dyledus diwygiedig	Cat 6	1
Gweithredwyd ar ôl y dyddiad dyledus gwreiddiol a/neu diwygiedig	Cat 7	4
		<b>22</b>

Amlinellir dadansoddiad o'r 8 argymhellion nodedig ar 8 Medi 2020 isod hefyd:

Crynodeb Statws – Argymhellion sy'n Weddill	Categori	Nac ydy
Nifer yr Argymhellion – dal ar y dyddiad dyledus gwreiddiol	Cat 1	5
Nifer yr Argymhellion – dyddiad dyledus diwygiedig 1af	Cat 2	1
Nifer yr Argymhellion – 2il ddyddiad dyledus diwygiedig	Cat 3	0
Nifer yr Argymhellion – 3ydd dyddiad dyledus diwygiedig	Cat 4	1
Nifer yr Argymhellion – 4ydd dyddiad dyledus diwygiedig	Cat 5	1
Nifer yr Argymhellion – 5ed dyddiad dyledus diwygiedig	Cat 6	0
Nifer Argymhellion – Hwyr	Cat 7	0
		<b>8</b>

Ceir y sefyllfa ddiweddaraf a diweddariad o ran yr 8 argymhellion nodedig yn Atodiad 1.

### 3. YMATEB RHEOLWYR O RAN NODIADAU BRIFFIO CLEIENTIAID (CBN) a RHYBUDDION TWYLL

Mae CBN a Rhybuddion Twyll yn cael eu hadrodd a'u monitro bellach drwy UDRh C&A gyda'r Bwrdd Cyd Lywodraethu yn rhoi trosolwg pellach.

Mae CBN sy'n dyddio nôl i fis Medi 2019 wedi cael eu crynhoi ar atodlen unigol ac yn cael eu rhannu gydag aelodau'r CA yn gyfnodol. Ers mis Ebrill 2020 mae TIAA hefyd wedi rhyddhau Rhybuddion Twyll.

Dangosir y statws presennol ar CBN a Rhybuddion Twyll isod:

Math	Dim cofnod	Angen Gweithredu	Penderfyniadau ar agor
CBN – 19016 i 20021	22	2	2
Rhybuddion Twyll	8	0	0

### 4. ARCHWILIADAU AC ADRODDIADAU TIAA A GYHOEDDWYD YN Y CYFNOD




Mae'r adroddiad canlynol wedi cael eu cyhoeddi gan TIAA ers cyfarfod mis Gorffennaf 2020 o'r CA.

Archwiliad	Math	Chwarter Arfaethedig	Dyddiau	Chwarter Diwygiedig	Statws Cyfredol	Lefel Sicrwydd	Sylwadau
Rheoli'r Trysorlys	Sicrwydd	Ch3	4	Ch3	Cyhoeddi adroddiad terfynol	Sylweddol	Ni wnaed argymhellion.
Fetio Contractwyr Cydweithredol	Cydymffurfiaeth	Ch1	3	Ch2	Cyhoeddi adroddiad terfynol	Sylweddol	Ni wnaed argymhellion.


Mae'r ddau adroddiad wedi cael eu rhannu'n llawn gydag aelodau'r CA.

## 5. CBN A RHYBUDDION TWYLL WEDI'U RHANNU YN Y CYFNOD

Mae 3 CBN wedi cael eu rhannu ers cyfarfod diwethaf y CA ac maent wedi'u cylchredeg i'w gweithredu.

Dyddiad Cyhoeddi	Cyf CBN	Pwnc	Statws
02/09/2020	CBN-20021	Holl Risg o Wybodaeth a olygwyd yn cael ei ddad-olygu	
13/08/2020	CBN-20019	Pecyn Cymorth Hunan Asesu Ar-lein ICO ar gyfer Rhyddid Gwybodaeth	
01/07/2020	CBN-20012	Canllawiau Chwythu'r Chwiban	

Mae 1 Rhybudd Twyll wedi'i gyhoeddi ers cyfarfod diwethaf CA. Mae rheolaethau presennol yn lliniaru'r risg.

Dyddiad Cyhoeddi	Cyf Rhybudd Twyll	Pwnc	Statws
(4) Awst 2020 – Derbyniwyd 14/08/2020	Rhybudd Twyll – Covid 19	Sgiâm Cyfarwyddiadur Busnes	

## 6. DIWEDDARIAD O RAN CYNLLUN ARCHWILIO BLWYDDYN ARIANNOL 2020-21

Yn dilyn trafodaethau gyda TIAA rydym yn hyderus y gwnawn gwblhau cynllun archwilio 2020/21. Mae manylion archwiliadau arfaethedig yn atodiad 3.

Pwynt i'w nodi:

Mae HGC yn optio allan o'r archwiliad Cydweithredol ar gyfer ACE. Nid yw ACE yn cael cyllid grant bellach. Fel y cyfryw, nid yw HGC yn gweld y fantais o archwilio'r hyn sydd bellach yn fusnes fel arfer. Rydym yn chwilio am archwiliad arall sef Adolygiad o Bensiynau Diogelwch Seiber ac mae trafodaethau gyda 3 heddlu arall Cymru ar y gweill.

## 7. MATERION ERAILL O BWYS

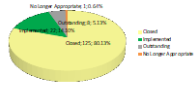
Mae'r adroddiad hwn wedi'i greu i roi sicrwydd i aelodau'r CA o ran gweithgarwch Rheoli Mewnol. Tra mae'r pwyslais wedi'i osod ar agwedd 'ymateb rheolwyr' y gweithgarwch hwn, mae'r awduron yn ymwybodol o ddyblygu gyda'r adroddiadau a ddarparwyd gan TIAA.

Croesawir awgrymiadau gan aelodau'r CA o ran gwella priodoldeb y fformat a pherthnasedd y cynnwys gan yr awduron.

**Atodiad 1 – Ymateb Diweddaraf Rheolwyr o ran Argymhellion Nodedig**

Rhif	Cof	Archwiliad	Argymhelliad	Blaenoriaeth	Categori	Swyddog Cyfrifol	Dyddiad Dyledus Gwreiddiol	Dyddiad Dyledus Diwygiedig	Diweddariad Diwethaf
001	236368	Diogelwch Rhwydwaith TGCh	Rheolwyr TGCh i sicrhau gweithredu datrysiad monitro amddiffynnol.	2	5	Pennaeth TGCh	31/12/2019	31/10/2020	<p>08/09/2020: Mae seilwaith ar y safle HGC yn awr mewn lle er mwyn caniatáu BT NMC ar ran NEP er mwyn cyflawni gofyniad o'r fath. Ond roedd problemau gyda rhai elfennau yr oedd BT a CNS yn eu hymchwilio fel casgliad.</p> <p>Rwyf wedi ceisio'r diweddaraf yma ar gyfer y ddau barti, ond yn argymhell Dyddiad Targed sef 16 Hydref 2020.</p>
002	236367	Diogelwch Rhwydwaith TGCh	Mae rheolwyr TGCh am sicrhau bod yr hen weinyddwyr a pheiriannau yn cael eu datgomisiynu a/neu eu hamnewid a bod gwasanaethau yn cael eu symud cyn gynted ag y bo'n ymarferol.	2	4	Pennaeth Seilwaith TGCh	30/09/2019	31/10/2020	<p>08/09/2020: Rwyf yn credu fod hyn yn cyfeirio at FHQVMS002, sef ein gweinydd Undod Neges Llais na allwn ei analluogi sef bod Gweithrediadau allweddol yr Heddlu yn dibynnu ar y broses Neges Llais/E-bost, fel Gan Bwyll, Trwyddedu Drylliau Tanio a phroses Gudd. Unwaith rydym wedi llwyddo i fudo'r seilwaith NEP, gwnaethom gynnig y byddai'r gofyniad hwn yn cael ei fodloni gan Microsoft TEAMS Voice (ar gyfer negeseuon llais dros e-bost).</p> <p>Rydym am ofyn i MintTulip ein cynorthwyo ni gyda gweithredu'r datrysiad newydd hwn. DYDDIAD TARGED: 31 Hydref, 2020. Rydym fodd bynnag wedi argymhell fod y risg RA Achredwr Cenedlaethol yn cael ei dderbyn hyd nes y bodlonir gweithrediad NEP.</p>
003	244671	Diogelwch Seiber	Gweithredu swyddogaeth canfod ymyrraeth a gwarchod ymyrraeth.	2	1	HGC PMO/NWP TGCh	31/07/2021		<p><b>08/09/2020 – Oherwydd oedi Covid-19, mae hyn wedi effeithio ar ein parodrwydd i gychwyn y</b> Peilot Technoleg sydd wedi effeithio cynnydd, dyddiadau diwygiedig yn awr mewn lle:</p> <p>Peilot Technoleg i'w gwblhau erbyn diwedd mis</p>

Rhif	Cof	Archwiliad	Argymhelliad	Blaenoriaeth	Categori	Swyddog Cyfrifol	Dyddiad Dyledus Gwreiddiol	Dyddiad Dyledus Diwygiedig	Diweddariad Diwethaf
									Hydref 2020  Peilot Busnes i'w gwblhau ym mis Chwefror/Mawrth 2021  <b>Cyflwyniad llawn, dros y 12 mis nesaf. Disgwylir y dyddiad cwblhau i fod ym misoedd Chwefror/Mawrth 2022</b>
004	244672	Diogelwch Seiber	Swit Microsoft Enterprise Mobility and Security ar gael i Heddlu Gogledd Cymru drwy'r Rhaglen Alluogi Genedlaethol i ddwyn pwysau er mwyn gwella diogelwch seiber.	2	1	HGC PMO/NWP TGCH	31/07/2021		<b>08/09/2020 – Oherwydd oedi Covid-19, mae hyn wedi effeithio ar ein parodrwydd i gychwyn y</b> Peilot Technoleg sydd wedi effeithio cynnydd, dyddiadau diwygiedig yn awr mewn lle:  Peilot Technoleg i'w gwblhau erbyn diwedd mis Hydref 2020  Peilot Busnes i'w gwblhau ym mis Chwefror/Mawrth 2021  Cyflwyniad llawn, dros y 12 mis nesaf. Disgwylir y dyddiad cwblhau i fod ym misoedd Chwefror/Mawrth 2022
005	242655	Hafan Ar-lein Unigol	Dadansoddiad manteision manwl i'w gwblhau gan bob heddlu unwaith mae'r Hafan Ar-lein Unigol wedi'i gweithredu'n llawn i benderfynu ar y manteision sy'n codi o ddefnyddio Hafan Ar-lein Unigol.	2	1	Rheolwr Prosiect	30/10/2020		08/09/2020 <b>Mae rhywfaint o oedi eto wrth weithredu oherwydd creu'r cynnyrch</b> , ond dylem o hyd fod ar y ffordd i gwblhau'r dadansoddiad budd ym mis Tachwedd 2020. Mae cau'r prosiect/symud y prosiect i Fusnes fel Arfer wedi'i drefnu ar gyfer Grwp Prif Swyddogion Cymru ym mis Rhagfyr 2020.
006	244459	Llywodraethu	Creu Adroddiad Blynyddol Ymgysylltu fel y cynlluniwyd.	2	1	PSG, SCHTh	30/09/2021		08/09/2020: Mae argymhelliad yn parhau ar y gweill i'w gwblhau erbyn y dyddiad gwreiddiol.
007	237156	RhDDC	Cyflwyno proses adolygu i leihau'r risgiau ynghylch cadw data sensitif i yriannau rhwydwaith.	3	2	Rheolwr Rhaglen, Swyddfa'r Rhaglen	31/03/2020	31/08/2021	<b>08/09/2020: Oherwydd oedi Covid-19, mae hyn wedi effeithio mudo sefydliadol yr holl ddata i O365.</b> Bydd gweithredu'r argymhelliad hwn yn dilyn yr un amserlen ag argymhellion

Rhif	Cof	Archwiliad	Argymhelliad	Blaenoriaeth	Categori	Swyddog Cyfrifol	Dyddiad Dyledus Gwreiddiol	Dyddiad Dyledus Diwygiedig	Diweddariad Diwethaf
						Gorfforaethol			<p>244671 a 244672.</p> <p>Peilot Technoleg i'w gwblhau erbyn diwedd mis Hydref 2020</p> <p>Peilot Busnes i'w gwblhau ym mis Chwefror/Mawrth 2021</p> <p>Cyflwyniad llawn, dros y 12 mis nesaf. Disgwylir y dyddiad cwblhau i fod ym misoedd Chwefror/Mawrth 2022</p> <p>Gall datgomisiynu seilwaith rhwydwaith ddechrau ond pan mae'r holl adrannau wedi mudo a fydd ar ddiwedd y prosiect.</p>
008	241633	Rheolwyr AD	Cymorth i'w roi i'r Tîm Llesiant o ran sefydlu blaenoriaeth sef cwrs sylfaen Meddwl Iach ledled yr heddlu a gwneud adnoddau pellach ar gael lle mae angen.	3	1	Pennaeth Gwasanaethau Meddygol	30/11/2020		<p>08/09/2020: Mae gwaith llesiant yn parhau'n flaenoriaeth gyda hwn yn un o nifer o ffrydiau gwaith. Mae'n rhan o gynllun adfer Covid o ran pryd y gellir ei drefnu.</p> <p>Ceir crynodeb o'n hagenda llesiant ehangach (gan gyfeirio at ein Mentrau Iechyd Meddwl) ynghlwm er gwybodaeth i aelodau'r CA.</p>  <p>Mae'n debygol oherwydd Covid y bydd y dyddiad cau gwreiddiol sef 30/11/2020 yn cael ei fethu. Bydd y dyddiad hwn yn cael ei ddiwygio faes o law.</p>

## Atodiad 2 – Categori Argymhellion

Mae "**Blaenoriaeth**" yn cyfeirio at yr amserlen gweithredu i'w mabwysiadu:

Disgrifiad	Blaenoriaeth
AR FRYS – Mater Rheoli Sylfaenol y dylid gweithredu ar unwaith.	1
PWYSIG – Mater rheoli y dylid gweithredu arno ar y cyfle cyntaf.	2
RHEOLAIDD – Mater rheoli y dylid gweithredu arno.	3

Mae "**Categori**" yn cyfeirio at ddyddiadau diwygiadau fel yr isod:

Disgrifiad	Categori
Argymhellion – dal ar y dyddiad dyledus gwreiddiol	1
Argymhellion – dyddiad dyledus diwygiedig 1af	2
Argymhellion – 2il ddyddiad dyledus diwygiedig	3
Argymhellion – 3ydd dyddiad dyledus diwygiedig	4
Argymhellion – 4ydd dyddiad dyledus diwygiedig	5
Argymhellion – 5ed dyddiad dyledus diwygiedig	6
Argymhellion – Hwyr	7

**Atodiad 3 – Archwiliadau Arfaethedig yn erbyn cynllun archwilio 2020/2021**

System	Math	Chwarter Arfaethedig	Dyddiau	Chwarter Diwygiedig	Statws Cyfredol	Dyddiad Cychwyn Gwaith Maes	Dyddiad Cwblhau Disgwyliedig	Lefel Sicrwydd
Llywodraethu Cydweithredu – Cynllunio Adnoddau Strategol BI 1	Gwerthusiad	Ch3	10		Cyhoeddi cwmpas	05/10/2020		
Llywodraethu – Cydweithrediadau BI 1	Sicrwydd	Ch2	10	Ch2	Cyhoeddwyd RhPB	14/09/2020	21/09/2020	
Rheoli Risg Cydweithredol – Lliniaru'r Rheolaethau	Cydymffurfiaeth	Ch2	7		Dechreuodd gwaith maes	03/08/2020	04/09/2020	
Rheolaeth Gyllidol Ar y Cyd	Sicrwydd	Ch3	7.5		Cyhoeddwyd RhPB	16/11/2020	20/11/2020	
Credydwyr	Sicrwydd	Ch3	6		Cyhoeddwyd RhPB	07/12/2020	09/12/2020	
Cyfriflyfr Cyffredinol	Sicrwydd	Q3	6		Cyhoeddwyd RhPB	12/10/2020	15/10/2020	
Cyflogres	Sicrwydd	Ch3	10		Cyhoeddwyd RhPB	16/10/2020	23/10/2020	
Pensiynau	Sicrwydd	Ch2	8		Cyhoeddwyd RhPB	21/09/2020	25/09/2020	
Rheoli'r Trysorlys	Sicrwydd	Q3	4	Q2	Cyhoeddi adroddiad terfynol	03/08/2020	05/08/2020	Sylweddol
Treuliau a thaliadau ychwanegol	Cydymffurfiaeth	Q2	8		Cyhoeddwyd RhPB	21/09/2020	25/09/2020	
Gwrth Lygredd	Cydymffurfiaeth	Q2	6		Cyhoeddwyd RhPB	28/09/2020	01/10/2020	
Rheolaeth AD/Gweithlu – Datblygiad Sefydliadol	Sicrwydd	Ch1	7	Ch2	Dechreuodd gwaith maes	08/09/2020	11/09/2020	
TGCh – Adolygiad Seilwaith	Gwerthusiad	Ch2	8		Cwmpas o dan drafodaeth			
TGCh – Rheoli Newid	Sicrwydd	Ch4	8		Cyhoeddwyd RhPB	11/01/2021	19/01/2021	
TGCh – Sicrwydd Data	Sicrwydd	Q2	8		Cyhoeddwyd RhPB	08/09/2020	10/09/2020	
Adolygiad Prosiect ar y Cyd – ACE**	Gwerthusiad	Ch4	8		Wedi optio allan			
Adolygiad Prosiect ar y Cyd – Office 365	Gwerthusiad	Ch2	7.5		Dechreuodd gwaith maes	10/08/2020	26/08/2020	



Caffael Cydweithredol – Arweinydd Strategol	Gwerthusiad	Ch3	5		Cyhoeddwyd RhPB	30/11/2020	03/12/2020	
Uned Reoli – Ardal y Dwyrain	Cydymffurfiaeth	Ch2	8	Ch3	Cyhoeddwyd RhPB	13/01/2021	22/01/2021	
Eiddo y Codir Tâl Amdano	Cydymffurfiaeth	Ch2	6	Ch3	Cyhoeddwyd RhPB	07/12/2020	10/12/2020	
Fetio Contractwyr Cydweithredol	Cydymffurfiaeth	Ch1	3	Ch2	Cyhoeddi adroddiad terfynol	13/07/2020	22/07/2020	Sylweddol
Rheoli Contractau – (Prosiect Adeiladu/TGCh/Gwasanaethau)	Sicrwydd	Ch2	6	Ch3/4	Cyhoeddi cwmpas			

\*\* gweler sylw yn 6

# Comisiynydd Heddlu a Throsedd Gogledd Cymru a Phrif Gwnstabl Heddlu Gogledd Cymru

Adroddiad Sicrwydd Rheoliadau Mewnol Cryno (SICA)

2020/21

Medi 2020

# Adolygiad Sicrwydd Rheoliadau Mewnol Cryno (SICA)

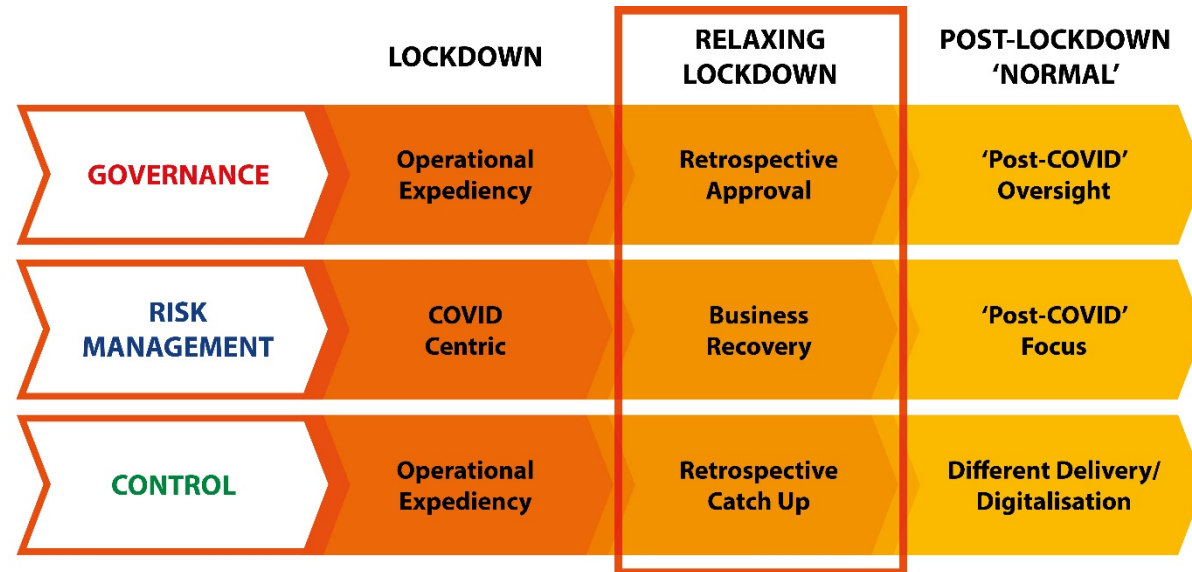
## Cyflwyniad

- Mae'r adroddiad rheolaeth sicrwydd cryno hwn yn cynnig diweddariad i'r Cydbwyllgor Archwilio (JAC) ar faterion yn ymwneud a Llywodraethu, Risg a Rheolaeth Fewnol ac ar gynnydd ein gwaith ar gyfer Comisiynydd Heddlu a Throsedd Gogledd Cymru a Phrif Gwnstabl Heddlu Gogledd Cymru fel ar 4 Medi 2020. Cafodd y cyfnod sy'n cael sylw gan yr adroddiad sicrwydd rheolaethau cryno ei effeithio'n sylweddol gan bandemig COVID 19.

## Llywodraethu sy'n dod i'r amlwg, Risg a Materion yn Ymwneud â Rheoli Mewnol

- COVID 19 yw'r digwyddiad mwyaf sylweddol yn ddiweddar i gael effaith strategol a gweithredol ar y trefniadau Llywodraethu, Risg a Rheolaeth fewnol cyfoes. Bydd nifer o gyfnodau mewn perthynas â symud drwy'r pandemig ac mae gan bob cam oblygiadau gwahanol ar gyfer y trefniadau Llywodraethu, Risg a Rheolaeth Fewnol. Yn seiliedig ar y wybodaeth a gasglwyd o'n gwaith yn nifer y cleientiaid, ceir crynodeb o rai o'r effeithiau strategol posibl ar gyfer 2020/21 isod. Un ystyriaeth allweddol yw ei bod yn annhebygol y bydd amserlen fanwl pan fydd y sefydliad yn symud o un cyfnod i'r nesaf a hefyd ceir amser canlyniadol wrth i'r sefydliad addasu a mabwysiadu ffyrdd newydd o weithredu. Mae'r blwch yn y tabl isod yn dynodi'r camau bras a ddigwyddodd yn ystod y cyfnod a gwmpesir gan y SICA.

*Effaith ar COVID 19 ar ffocws strategol yn ystod ymyrraeth busnes*



- Mae ystod o faterion gweithredol sy'n codi o bandemig COVID 19 sy'n effeithio ar drefniadau ac enghreifftiau Llywodraethu, Risg a Rheolaeth Fewnol a cheir enghreifftiau wedi'u crynhoi yn Atodiad A. Yn ystod cyfnod COVID 19 byddai'n ddoeth i Gomisiynydd Heddlu a Throsedd Gogledd Cymru a Phrif Gwnstabl Heddlu Gogledd Cymru gymharu'r polisïau, y gweithdrefnau a'r prosesau rheolaeth fewnol sy'n weithredol yn ystod y pandemig yn erbyn y polisïau, gweithdrefnau a phrosesau rheolaeth fewnol yn weithredol cyn i'r pandemig ddechrau. Dylai'r materion a nodwyd gael eu hasesu o ran risg er mwyn codi ymwybyddiaeth o ble mae'r gwendidau posibl a allai fodoli fel bod modd gwneud penderfyniad cytbwys ynghylch derbyn risgiau o'r fath.

## Fframwaith Reoli Mewnol

### Archwiliadau a gwblhawyd ers adroddiad diwethaf SICA i'r Cydbwyllgor Archwilio

4. Mae dau archwiliad o 2020/21 wedi'u cwblhau ers y cyfarfod blaenorol. Mae'r tabl isod yn gosod manylion o'r adroddiadau sydd wedi eu cwblhau ers y cyfarfod blaenorol o'r Cydbwyllgor Archwilio.

Archwiliadau a gwblhawyd ers adroddiad blaenorol SICA

Adolygiad	Gwerthusiad	Dyddiadau Allweddol			Niferoedd Argymhellion			
		Drafft wedi'i chyhoeddi	Ymatebion a Dderbyniwyd	Cyhoeddi drafft terfynol	1	2	3	OEM
Rheoli'r Trysorlys	Sylweddol	11 Awst 2020	19 Awst 2020	24 Awst 2020	-	-	-	-
Adolygiad ar y cyd – Fetio	Sylweddol	11 Awst 2020	3 Medi 2020	4 Medi 2020	-	-	-	-

### Symud ymlaen gyda gweithredu argymhellion blaenoriaeth 1

5. Nid ydym wedi gwneud argymhellion Blaenoriaeth 1 (h.y. materion rheoli sylfaenol y dylid gweithredu arnynt ar unwaith) ers yr adroddiad SICA blaenorol. Ceir mwy o wybodaeth yn Atodiad D.

### Dangosyddion Gwraidd yr Achos

6. Datblygwyd y Dangosyddion Gwraidd Achos (RCI) gan TIAA i roi cyfeiriad treigl strategol ar gyfer asesiad llywodraethu, risg a rheolaeth ar gyfer Comisiynydd Heddlu a Throsedd Gogledd Cymru a Phrif Gwnstabl Heddlu Gogledd Cymru. Caiff pob argymhelliad a wneir ei ddadansoddi i sefydlu achos sylfaenol y mater sy'n arwain at yr argymhelliad (RCI). Mae angen ystyried y dadansoddiad dros gyfnod parhaus, yn hytrach nag ar sail unigol bob chwarter. Mae canrannau, yn hytrach na nifer wirioneddol yr adolygiadau/argymhellion a wneir yn caniatáu nodi'r cyfeiriad teithio yn fwy effeithiol. Mae saeth tuag i lawr yn arwydd o leihad cadarnhaol mewn risg mewn perthynas â'r RCI penodol. Ni chwblhawyd gwaith archwilio yn Chwarter 1 yn y fformat adrodd newydd felly ni ellir darparu dadansoddiad ar gyfer y chwarter hwn. Ni wnaed argymhellion yn Chwarter 2.

DAG – Cyfeiriad Asesiad Teithio

Dangosyddion Gwraidd y Broblem	Chwarter 1 (2020/21)	Chwarter 2 (2020/21)	Chwarter 3 (2020/21)	Chwarter 4 (2020/21)	Cyfeiriad Teithio yn y Tymor Canolig	Arsylwad Archwiliad
<b>Cyfarwyddwyd</b>						
Fframwaith Llywodraethu	Amherthnasol	Amherthnasol				Gan nad oedd argymhellion nid oes data i'w adrodd yma
Lliniaru Risg	-	-				
Cydsyniad Rheolaeth	-	-				
<b>Cyflwyno</b>	-					
Monitro Perfformiad	-	-				

Dangosyddion Gwraidd y Broblem	Chwarter 1 (2020/21)	Chwarter 2 (2020/21)	Chwarter 3 (2020/21)	Chwarter 4 (2020/21)	Cyfeiriad Teithio yn y Tymor Canolig	Arsylwad Archwiliad
Cyfngiadau Ariannol	-	-				
Gwytnwch	-	-				

### Cynnydd yn erbyn Cynllun Blynyddol 2020/21

- COVID-19:** Mae'r cynnydd yn erbyn gwaith wedi'i gynllunio ar gyfer y chwarter wedi'i effeithio gan y pandemig COVID. Yng nghanol mis Mawrth, pan oedd maint ac effaith bosibl COVID 19 yn dod yn amlwg, cytunwyd â Heddlu Gogledd Cymru y byddai'r gwasanaeth archwilio mewnol yn cael ei ddarparu o bell a thrwy hynny leihau'r angen i gael mynediad corfforol i swyddfeydd/safleoedd Heddlu Gogledd Cymru ac i gynnal cyfarfodydd wyneb yn wyneb. Roedd oedi cychwynnol mewn dechrau gwaith maes ond rydym yn fodlon fod y cynllun ar y gweill i'w gael ei gyflawni erbyn 31 Mawrth 2021. Yn dilyn trafodaethau gyda'r uwch reolwyr yn Heddlu Gogledd Cymru, cytunwyd y gall peth gwaith gael ei ymgymryd ar y safle fel sy'n ofynnol ac yn amodol ar yr asesiadau risg priodol.
- Mae ein cynnydd yn erbyn y Cynllun Blynyddol ar gyfer 2020/21 wedi ei osod yn Atodiad C.

### Newidiadau i Gynllun Blynyddol 2020/21

- Byddwn yn parhau i adolygu'r Cynllun Blynyddol a, lle y bo'n briodol, yn tynnu sylw at feysydd lle argymhellir gwaith archwilio mewnol er mwyn gallu darparu pennaeth Barn Archwilio ddiamod ar gyfer 2020/21.

### Twyll/Anghysondebau

- Nid ydym wedi clywed am dwyll neu anghysondebau yn y cyfnod ers i'r adroddiad cryno diwethaf gael ei gyhoeddi.

### Materion Eraill

- Rydym wedi cyhoeddi nodiadau briffio a chrynodebau twyll ers y Pwyllgor Archwilio diwethaf, i'w gweld yn Atodiad E: Mae'r camau a gymerwyd gan Gomisiynydd Heddlu a Throsedd Gogledd Cymru a Phrif Gwnstabl Heddlu Gogledd Cymru wedi'u crynhoi isod:

*Camau a gymerwyd gan Gomisiynydd Heddlu a Throsedd Gogledd Cymru a Phrif Gwnstabl Heddlu Gogledd Cymru mewn ymateb i Rybuddion a gyhoeddwyd gan TIAA*

Nodiadau Briffio	Ymateb Rheolwyr
Canllaw ar gyfer Pwyllgorau Archwilio ar Adrodd a Rheoli Ariannol yn ystod Covid-19	Mae rheolwyr wedi cydlynu ymatebion ar gyfer Cyfarfod y CA
Canllawiau Chwythu'r Chwiban	
Bygythiadau Seiber yn ystod cyfnod COVID-19	
Rhybudd Twyll	Ymateb Rheolwyr
Sgiâm Cyfarwyddiadur Busnes	Mae rheolwyr wedi cydlynu ymatebion ar gyfer Cyfarfod y CA

12. Rydym wedi adolygu canllawiau diweddar a gyhoeddwyd gan Fwrdd Ymgynghorol Safonau Archwilio Mewnol o ran archwilio mewnol yn ystod pandemig COVID-19. Mae'r canllawiau'n anelu i gynorthwyo penaethiaid archwilio mewnol ac archwilwyr mewnol unigol wrth barhau i fodloni eu cyfrifoldebau personol a phroffesiynol ar gyfer cydymffurfio â Safonau Archwilio Mewnol Sector Cyhoeddus (PSIAS) y DU. Gallwn gadarnhau cydymffurfiaeth barhaus gyda'r safonau proffesiynol yn ystod y cyfnod hwn.

## Cyfrifoldeb/Ymwrthodiad

13. Mae'r adroddiad hwn wedi cael ei baratoi'n unswydd ar gyfer defnydd y rheolwyr ac ni ddylid ei ddyfynnu neu gyfeirio ato yn llawn neu yn rhannol i drydydd parti heb ganiatâd ysgrifenedig blaenorol. Mae'r materion a godir yn yr adroddiad hwn o reidrwydd yn ddatganiad manwl o'r holl wendidau sy'n bodoli neu'r holl welliannau y gellid eu gwneud. Ni dderbynnir cyfrifoldeb i unrhyw drydydd parti gan nad yw'r adroddiad wedi cael ei baratoi, na'i fwriadu ar gyfer unrhyw bwrpas arall. Nid yw TIAA yn derbyn nac rhoi unrhyw ddyletswydd gofal ar unrhyw barti eraill a fydd yn derbyn yr adroddiad hwn ac yn benodol yn ymwadu unrhyw gyfrifoldeb am golled, niwed neu wariant o unrhyw natur, sy'n cael ei achosi ar ddibynnu ar ein hadroddiad.

-----

## Covid 19 – Ystyriaethau Llywodraethu, Risg a Rheoli yn ystod cam 'cyfyngiadau symud'

Maes	Sicrwydd posibl gan Archwilio Mewnol.
<p><b>Llywodraethu:</b> Mae cyflymder yr angen i ymateb i COVID 19 wedi effeithio'n sylweddol ar y seilwaith llywodraethu strategol:</p> <ul style="list-style-type: none"> <li>• Penderfyniadau brys a wneir am resymau gweithredol brys a fyddai fel arfer wedi mynd drwy adolygiad a chymeradwyaeth y Bwrdd</li> <li>• Ymestyn contractau caffael</li> <li>• Amharu ar wybodaeth reoli a dderbynnir gan y Bwrdd</li> <li>• Angen gweithredol am ollyngiad rheoli i'r cynllun dirprwyo a'r rheoliadau ariannol</li> <li>• Symud i weithio o bell am resymau gweithredol adweithiol, yn hytrach nag fel rhan o strategaeth a gynlluniwyd ymlaen llaw</li> </ul>	<p><b>Rheolaeth Ariannol COVID-19:</b> Adolygiad o lywodraethu ariannol a gwneud penderfyniadau yn dilyn ymyrraeth busnes a achoswyd gan Covid-19, gan gynnwys asesu'r atebolrwydd am wariant ychwanegol ar weithgarwch sy'n gysylltiedig â Covid-19.</p>
<p><b>Rheoli Risg:</b> Dyma'r marcwyr sy'n gwahaniaethu rhwng pandemig COVID 19 o'r rhan fwyaf o gynlluniau cyd-nerthu/adfer busnes:</p> <ul style="list-style-type: none"> <li>• Nid oedd cyflymder amharu'n fawr ar fusnes fel arfer yn caniatáu paratoi ar y lefel arferol</li> <li>• Rhyngwladol yn ogystal â'r DU gyfan, nid lleol</li> <li>• Lefel ymyrraeth y Llywodraeth</li> <li>• Hyd a difrifoldeb</li> <li>• Symud at drefniadau gweithio o bell yn y tymor canolig gan staff a chyflenwyr</li> <li>• Effaith ganlyniadol ar yr holl risgiau strategol blaenorol</li> </ul>	<p><b>Trefniadau ailddechrau 'Busnes fel Arfer':</b> Asesiad lliniaru risg wedi'i dargedu ar ôl y digwyddiad i nodi unrhyw fylchau anfwriadol yn y fframwaith rheoli risg.</p>
<p><b>Rheoli Mewnol:</b> Mae COVID 19 wedi amlygu sawl peth negyddol a chadarnhaol. Yr agweddau cadarnhaol yw cyflwyno busnes digidol yn hwylus. Cydnabyddir bod nifer o ofynion o ran y Llywodraeth a/neu ganllawiau rheoleiddio wedi'u cyhoeddi ar fyr rybudd ac roedd llawer o'r rhain heb yr ymgynghori arferol ac yn debyg. Mae'r canlynol angen eu cynnwys hefyd, er ar sail negyddol:</p> <ul style="list-style-type: none"> <li>• Cyflenwyr a chontractwyr yn methu â darparu gwasanaethau o dan contract</li> <li>• Mwy o ddigideiddio a gyflwynwyd ar fyr rybudd yn cynyddu risgiau llywodraethu gwybodaeth</li> <li>• Cyfaddawd dros dro o wahanu dyletswyddau yn effeithiol oherwydd absenoldebau staff a/neu weithio o bell ac ati.</li> <li>• Twyllwyr sy'n ceisio manteisio ar amhariad COVID</li> <li>• Gohirio a/neu ail-flaenoriaethu gwasanaethau:</li> <li>• Newid sydyn ac arwyddocaol mewn patrymau galw am wasanaethau</li> </ul>	<p><b>Fframwaith Rheoli Toriadau i Fusnes COVID-19:</b> Adolygu'r amgylchedd rheoli mewn perthynas â dylunio polisi a phroses neu ailgynllunio dros dro, gan ystyried y risg uwch o dwyll a newidiadau i ffyrdd o weithio.</p> <p><b>Atebolrwydd am arian COVID-19 ychwanegol:</b> Ailedrych ar y fframwaith rheoli ar gyfer pryd y mae taliadau argyfwng yn symud i wasanaethau tymor hwy – yn enwedig lle mae symiau mawr yn cael eu buddsoddi.</p>



## Crynodebau Gweithredol a Chynlluniau Gweithredu Rheoli

Mae'r Crynodebau Gweithredol a'r Cynlluniau Gweithredu Rheoli canlynol wedi'u cynnwys yn yr Atodiad hwn. Mae copïau llawn o'r adroddiadau ar gael ar gyfer y Cydbwyllgor Archwilio ar gais. Os oes adolygiad yn cynnwys asesiad sicrwydd 'Cyfyngedig' neu 'Na', mae'r adroddiad llawn wedi'i gyflwyno i'r Cydbwyllgor Archwilio ac felly nid yw wedi'i gynnwys yn yr Atodiad hwn.

Adolygiad	Gwerthusiad
Rheoli'r Trysorlys	Sylweddol
Adolygiad ar y cyd – Fetio	Sylweddol

## Cynnydd yn erbyn y Cynllun Blynyddol

System	Chwarter Arfaethedig	Statws Cyfredol	Sylwadau
<b>Cydweithio – Cymru Gyfan</b>			
Rheoli Risg – Lliniaru'r Rheolaethau	2	Gwaith safle wedi dechrau 3 Awst 2020	
Fetio contractwyr	2	Cyhoeddi adroddiad terfynol 4 Medi 2020	Heddlu sy'n arwain – Heddlu Gogledd Cymru
Adolygiad Prosiect ar y cyd – Office 365 (fel rhan o'r Rhaglen Alluogi Genedlaethol)	2	Gwaith safle wedi dechrau 27 Gorffennaf 2020	
Rheolaeth Gyllidol ar y Cyd	3	Wedi'i gyn llunio ar gyfer 6 Tachwedd 2020	Cyhoeddwyd RhPB
Caffael	3	Wedi'i gyn llunio ar gyfer 23 Tachwedd 2020	Drafft 1af RhPB wedi'i gyhoeddi – Cytunwyd y bydd Gogledd Cymru yn cael ei ystyried ar wahân o'r archwiliad cydweithredol sy'n canolbwyntion ar yr Uned Caffael ar y Cyd sy'n cael ei sefydlu yn Ne Cymru.
Cynllunio Adnoddau Strategol	3	Wedi'i gynllunio ar gyfer 5 Hydref 2020	Bydd cwmpas yr archwiliad yn gofyn mewnbwn gan y Grŵp Cyllid ac Adnoddau ar y Cyd.
Adolygiad Prosiect ar y Cyd – Camau Cynnar Gyda'n Gilydd (Profiadau Niweidiol yn Ystod Plentyndod, prosiect ACE)	2 4	Wedi'i gynllunio ar gyfer 11 Ionawr 2021	Mae Heddlu Gogledd Cymru wedi penderfynu peidio cyfranogi yn yr adolygiad hwn gan nad yw'r prosiect yn cael ei ariannu bellach. Opsiwn arall – mae Diogelwch Seiber Pensiynau wedi'i awgrymu.
Cysylltu ag Archwiliad Cymru	1-4		
<b>Gogledd Cymru'n Unig</b>			
Llywodraeth – Gweithio ar y cyd	1	Wedi'i gynllunio ar gyfer 14 Medi 2020	
Gwrth Dwyll – Caffael Atal Twyll	1	Wedi'i gynllunio ar gyfer 28 Medi 2020	Cyhoeddwyd RhPB
Datblygu Sefydliadol	1	Wedi'i gynllunio ar gyfer 7 Medi 2020	Cyhoeddwyd RhPB
Pensiynau	2	Wedi'i gynllunio ar gyfer 21 Medi 2020	Cyhoeddwyd RhPB
Treuliau a thaliadau ychwanegol	2	Wedi'i gynllunio ar gyfer 21 Medi 2020	Cyhoeddwyd RhPB

System	Chwarter Arfaethedig	Statws Cyfredol	Sylwadau
Adolygiad Seilwaith	2	Wedi'i gynllunio ar gyfer 14 Medi 2020	Cyfarfod cynllunio wedi'i gytuno w/d 9 Medi 2020
Sicrwydd Data	2	Wedi'i gynllunio ar gyfer 7 Medi 2020	Cyhoeddwyd RhPB
Rheoli Contractau	2	Wedi'i gynllunio ar gyfer 17 Awst 2020	Contractau'n disgwyl cadarnhad.
Rhanbarth y Dwyrain – Uned Reoli	2 4	Wedi'i gynllunio ar gyfer 28 Medi 2020	RhPB wedi'i gyhoeddi – Archwiliad i'w ohirio tan fis Ionawr 2021
Eiddo y Codir Tâl Amdano	2	Wedi'i gynllunio ar gyfer 7 Rhagfyr 2020	Cyhoeddwyd RhPB
Rheoli'r Trysorlys	3	Cyhoeddi adroddiad terfynol 24 Awst 2020	
Cyfrifylfr Cyffredinol	3	Wedi'i gynllunio ar gyfer 12 Hydref 2020	Cyhoeddwyd RhPB
Cyflogres	3	Wedi'i gynllunio ar gyfer 16 Hydref 2020	Cyhoeddwyd RhPB
Credydwyr	3	Wedi'i gynllunio ar gyfer 7 Rhagfyr 2020	Cyhoeddwyd RhPB
Rheoli Newid TGCh	4	Wedi'i gynllunio ar gyfer 11 Ionawr 2021	Cyhoeddwyd RhPB
Dull cydweithiol	1-4	Gweler uchod	
Dilyniad	4	Wedi'i gynllunio ar gyfer 8 Chwefror 2021	
Wrth gefn	1-4		
Cynllunio Blynyddol	1		
Adroddiad Blynyddol	4		
Rheolwyr	1-4		

**ALLWEDD:**

I'w ddechrau		Gwaith safle wedi dechrau		Cyhoeddi adroddiad drafft		Cyhoeddi adroddiad terfynol
--------------	--	---------------------------	--	---------------------------	--	-----------------------------

## Argymhellion Blaenoriaeth 1 - Diweddariad Cynnydd

Argymhelliad	Blaenoriaeth	Sylwadau Rheolwyr	Gweithrediad Amserlen	Swyddog Cyfrifol	Camau gweithredu hyd yma (ac unrhyw risg sy'n bodoli)	Lliniaru Risg
Nid oes argymhellion Blaenoriaethau 1						

### ALLWEDD:

#### Graddau Blaenoriaeth 1

1	AR FRYS	Mater rheoli sylfaenol y dylid cymryd camau yn ei erbyn ar unwaith.
---	---------	---

#### Lliniaru Risg

	<b>WEDI'I GLIRIO</b>	Mae gwaith archwilio mewnol yn cadarnhau bod camau a gymerwyd yn ymdrin â'r amlwgriad i risg.		<b>I'W GWBLHAU AR AMSER</b>	Rheoli'r mater y dylid cymryd camau yn ei erbyn ar unwaith.		<b>AGORED</b>	Dyddiad Targed heb ei gyrraedd ac mae'r risg yn dal i fodoli
--	----------------------	---	--	-----------------------------	---	--	---------------	--


## Sesiynau briffio ar ddatblygiadau mewn Llywodraethu, Risg a Rheoli

Mae TIAA yn cyhoeddi nodiadau briffio rheolaidd i gynhoi datblygiadau newydd ym maes Llywodraethu, Risg, Gwrth-Dwyll a allai gael effaith ar ein cleientiaid. Mae'r rhain yn cael eu rhannu gyda chleientiaid ac ar gael drwy ein Porth Cleientiaid Ar-lein. Ceir rhestr gryno isod o'r CBN a'r Rhybuddion Twyll hynny a gyhoeddwyd dros y tri mis diwethaf a all fod yn berthnasol i Heddlu Gogledd Cymru isod. Gellir cael unrhyw gopiâu o CBNs ar gais oddi wrth eich tîm TIAA.

### Crynodeb o Nodiadau Briffio Cleientiaid Diweddar (CBN)

Cyf CBN	Pwnc	Statws	Sylwadau TIAA
CBN20019	Pecyn Cymorth Hunan Asesu Ar-lein ICO ar gyfer Rhyddid Gwybodaeth		<b>Angen gweithredu Dim brys</b> Cynghorir Cydbwyllgorau Archwilio a Chyrff/Byrddau Llywodraethu i ystyried defnyddio'r pecyn cymorth a diweddarau eu cynllun cydymffurfio RhDDC yn ôl canlyniadau'r hunan asesiad.
CBN20012	Canllawiau Chwythu'r Chwiban NIAO		<b>Angen Gweithredu</b> Dylai sefydliadau adolygu cynnwys y canllawiau hyn, yn enwedig y rhestr wirio hunan asesiad. Dylent ymgorffori'r canllawiau o fewn eu polisiau a gweithdrefnau Chwythu'r Chwiban.
CBN – 20009	Canllaw ar gyfer Pwyllgorau Archwilio ar Adrodd a Rheoli Ariannol yn ystod Covid-19		<b>Angen gweithredu Dim brys</b> Cynghorir Pwyllgorau Archwilio i ystyried y canllawiau yng nghyd-destun adroddiadau ariannol cyfredol a thymor byrrach. Efallai y byddant hefyd am adolygu'r sicrwydd sydd ei angen arnynt o ran sut y mae Covid-19 wedi effeithio ar yr amgylchedd rheoli, rheoleiddra ariannol a'r potensial ar gyfer twyll

### Crynodeb o Rybuddion Twyll diweddar

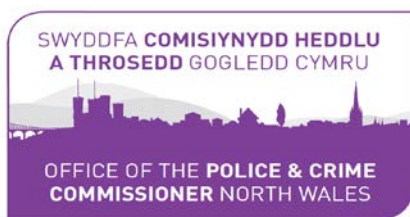
Cyf	Pwnc	Statws	Sylwadau TIAA
0000	Sgiâm Cyfarwyddiadur Busnes		<b>Angen Gweithredu</b> Mae'r rhybudd hwn yn rhoi gwybodaeth a chyngor i staff am dwyll a throseddau economaidd a all ddigwydd yn ystod argyfwng COVID-19, a'r risgiau sy'n gysylltiedig ag ef. Dylid hysbysu Action Fraud am sgamiau: <a href="http://www.actionfraud.police.uk">www.actionfraud.police.uk</a> neu 0300 123 2040.



### Cydbwyllgor Archwilio

Dyddiad y Cyfarfod: 5 Hydref 2020

<b>Teitl:</b>	Adroddiad Rheoli Risg (Sesiwn Agored)
<b>Awdur:</b>	Neil T. Ackers, Arweinydd Risg a Pharhad Busnes
<b>Diben yr adroddiad:</b>	Rhoi trosolwg i'r Cydbwyllgor Archwilio am reoli risgiau o fewn yr Heddlu
<b>Cyflwynir yr adroddiad i'r CA ar gyfer: (ticiwch un)</b>	<input type="checkbox"/> Penderfyniad <input type="checkbox"/> Trafodaeth <input checked="" type="checkbox"/> Sicrwydd <input type="checkbox"/> Gwybodaeth
<b>Crynodeb / Pwyntiau Allweddol:</b>	<ul style="list-style-type: none"><li>• Manylion y Risgiau a gofnodwyd ar Gofrestr Risg yr Heddlu sy'n Fyw hyd at 06/09/20 gan gynnwys Risgiau ar Gau, Newidiadau</li><li>• Crynodeb o'r Risgiau a Gofnodwyd ar Gofrestr Risg COVID19 yr Heddlu</li><li>• Risg 58 At Wraidd y Mater wedi'i Golygu</li><li>• Mapio Sicrwydd</li><li>• Hyfforddiant</li><li>• Cyfathrebiadau Mewnol</li><li>• Cyfarfodydd gydag Arweinydd Risg y CA</li><li>• Adolygiad o Brosesau Rheoli Risg</li><li>• Trefn Adroddiad Risg y CA</li><li>• Archwiliad Risg gan TIAA</li></ul>
<b>Argymhellion:</b>	Dim
<b>Effaith Cofrestr Risgiau:</b>	Mae'r adroddiad hwn yn seiliedig ar fanylion a gofnodwyd ar Gofrestr Risgiau'r Heddlu a Chofrestr Risgiau COVID 19
<b>Goblygiadau Sicrwydd:</b>	Mae'r adroddiad hwn yn uniongyrchol berthnasol i ddatblygu sicrwydd yn Heddlu Gogledd Cymru
<b>Effaith Cydraddoldeb:</b>	Dim
<b>Gwybodaeth wedi'i Heithrio o Dadleniad:</b>	Adroddiad sesiwn gaeedig ar wahân wedi'i gyflwyno



**HEDDLU  
GOGLEDD CYMRU  
NORTH WALES  
POLICE**

**CYDBWYLLGOR ARCHWILIO  
ADRODDIAD RHEOLI RISG – 5 HYDREF 2020  
SESIWN AGORED**

**ADRODDIAD COMISIYNYDD HEDDLU A THROSEDD GOGLEDD CYMRU A'R PRIF GWNSTABL**

**1. CYFLWYNIAD**

Diben yr adroddiad hwn yw rhoi'r wybodaeth ddiweddaraf am y broses Rheoli Risg sefydliadol a chaniatáu goruchwyllo statws Risgiau Comisiynydd Heddlu a Throsedd Gogledd Cymru a Heddlu Gogledd Cymru ac mae'n seiliedig ar wybodaeth a dderbyniwyd ac a gofnodwyd erbyn 6 Medi 2020 ar Gofrestr Risg yr Heddlu fersiwn 5.141 a ChoviD19 Cofrestr Risg 0.27.

Rheolir Risgiau Prosiect ar wahân o fewn y Swyddfa Rheoli Portffolio; fodd bynnag, mae'r rhai y mae angen sylw'r Heddlu arnynt yn cael eu codi i Gofrestr Risg yr Heddlu drwy broses y cytunwyd arni.

**2. CRYNODEB RISG**

Ers y Cydbwyllgor Archwilio diwethaf, rydym yn parhau i ddatblygu ein dull o ymgorffori Rheoli Risg ar draws y Sefydliad. Mae hyn yn golygu mwy o ryngweithio â'r Arweinwyr Risg/Perchnogion ac adolygiadau rheolaidd o'r holl Risgiau ar y Cofrestrau.

Mae rhwydweithio o hyd gyda Rheolwyr Risg eraill y Gweithlu i chwilio am arfer gorau ac ymgysylltu drwy Gyfarfodydd Risg Rhanbarthol.

**Tabl 1: - Risgiau HGC ar Gofrestr Risg yr Heddlu 30 Mehefin 2020 – 6 Medi 2020**

	Cyfanswm Blaenorol	Risgiau a Gaewyd yn y cyfnod hwn	Risgiau newydd yn y cyfnod hwn	Risgiau a drosglwyddwyd i Gofrestr COVID19	Risgiau a drosglwyddwyd Gofrestr COVID19 i Gofrestr Risg yr Heddlu	Cyfanswm Cyfredol Risg HGC
Difrifol	2	0	0	0	0	3
Uchel	16	0	3	0	0	19
Canolig	0	0	1	0	0	2
Isel	0	0	0	0	0	0
Dibwys	0	0	0	0	0	0
*Heb ei ddiffinio	2	0	0	0	0	0
<b>Cyfanswm</b>	<b>20</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>24</b>

\*Heb eu diffinio yw risgiau sy'n disgwyl cwblhad y Templed Risgiau gan yr Arweinydd/Perchennog Risgiau

**Tabl 2: - Cofrestr Risgiau SCHTh Heddlu 30 Mehefin – 6 Medi 2020**

	Cyfanswm blaenorol	Wedi ei gau yn y cyfnod hwn	Newydd yn y cyfnod hwn	Lefel Risg wedi newid	Cyfanswm Risgiau Cyfredol HGC
Difrifol	1	0	0	0	1
Uchel	0	0	0	0	0
Canolig	0	0	0	0	0
Isel	0	0	0	0	0
Dibwys	0	0	0	0	0
Cyfanswm	1	0	0	0	1

**3. NEWIDIADAU I'R GOFRESTR RISG YR HEDDLU ERS YR ADRODDIAD DIWETHAF**

Risg 50 Recriwtio Arolygydd i Rôl Rheolwr Digwyddiadau'r Heddlu (FIM) ei gau a'i dynnu mewn camgymeriad ond mae wedi'i adfer i Gofrestr Risg yr Heddlu

**4. NEWIDIADAU I'R RISGIAU A GOFNODWYD YNG NGHOFRESTR RISG YR HEDDLU ERS YR ADRODDIAD DIWETHAF**

Risg 64 – GOLYGWYD AR GYFER SESIWN GAEEDIG

Risg 65 – GOLYGWYD AR GYFER SESIWN GAEEDIG

Risg 66 – GOLYGWYD AR GYFER SESIWN GAEEDIG

Risg 67 – GOLYGWYD AR GYFER SESIWN GAEEDIG

**5. NEWIDIADAU I GOFRESTR RISG YR HEDDLU ERS YR ADRODDIAD DIWETHAF**

Ni fu unrhyw Risgiau ar Gau ar Gofrestr Risg yr Heddlu ers yr adroddiad diwethaf

**6. NEWIDIADAU I'R RISGIAU A GOFNODWYD YNG NGHOFRESTR RISG YR HEDDLU ERS YR ADRODDIAD DIWETHAF**

Risg 9 – Digonolrwydd adnoddau ariannol. Mae'r tebygolrwydd o'r Risg hon wedi cynyddu a gellir ei briodoli i COVID19. Diwygiwyd y Risg o Sefydlog i Risg Ddeinamig er mwyn sicrhau adolygiadau misol o'r sefyllfa

Risg 13 – Dim digon o adnoddau ariannol i gyflwyno cynlluniau gwasanaeth. Mae'r Risg hon yn alinio â Risg 9 ac mae tebygolrwydd y Risg hon wedi cynyddu a gellir ei phriodoli i COVID19. Diwygiwyd y Risg o Sefydlog i Risg Ddeinamig er mwyn sicrhau adolygiadau misol o'r sefyllfa.

Risg 55 – Cynhyrchydd Pŵer Wrth Gefn a Chyflenwad Pŵer Di-dor (UPS) Pencadlys yr Heddlu wedi gostwng ei Lefel Risg bresennol o Ganolig i Isel gan fod yr holl waith wedi'i gwblhau.



## 7. Tabl 3: - Cofrestr Risg Covid19 yr Heddlu 30 Mehefin - 6 Medi 2020

Ar hyn o bryd mae 11 Risgiau ar Gofrestr Risg COVID19 yr Heddlu a fydd ond yn cael eu hadrodd i'r CA drwy eithriad.

	Cyfanswm blaenorol	Wedi ei gau yn y cyfnod hwn	Newydd yn y cyfnod hwn	Lefel Risg wedi newid	Cyfanswm Risgiau Cyfredol COVID19
Difrifol	0	0	0	0	0
Uchel	3	1	4	0	6
Canolig	1	1	2	0	2
Isel	0	0	3	0	3
Dibwys	0	0	0	0	0
*Heb ei ddiffinio	0	0	0	0	0
<b>Cyfanswm</b>	<b>4</b>	<b>2</b>	<b>9</b>	<b>0</b>	<b>11</b>

## 8. ADRODDIAD AT WRAIDD Y MATER RISGIAU:

Risg 58 GOLYGWYD AR GYFER SESIWN GAEEDIG

## 9. DATBLYGIADAU O RAN RHEOLI RISG

### 10.1 DIWEDDARIAD MAPIO SICRWYDD

Mae'r Ddogfen Frifio Mapio Sicrwydd wedi'i chadarnhau a darparwyd copi i Arweinydd Risg y CA. Mae'r ddogfen hon yn cael ei dosbarthu i'r Tîm Rheoli Traeth cyn cynnal yr ymarfer gyda'r Tîm Sicrwydd.

Cytunodd Bwrdd Uwch Reoli'r Heddlu i ohirio dechrau'r broses Mapio Sicrwydd oherwydd Covid19 ac amgylchiadau lliniarol eraill.

Mae'r broses o'i chyflwyno wedi ailddechrau ym mis Medi gyda'r Gwasanaethau Corfforaethol. O fis Hydref 2020, amserlen arfaethedig yr Uwch Dîm Rheoli i gynnal yr ymarfer Mapio Sicrwydd yw:

- Safonau Proffesiynol
- Gwasanaethau Trosedd
- Plismona Lleol
- Gwasanaethau Cefnogi Gweithredol

Yn dibynnu ar amgylchiadau, bydd aelodau'r Tîm Sicrwydd naill ai wyneb yn wyneb neu ar-lein wedi ymweld â phob Pennaeth Rheoli Gwasanaethau Cymdeithasol a Phenaeithiad Adran a nodwyd i gwblhau eu Mapiau priodol erbyn mis Medi 2021.

Mae dau aelod o'r Tîm Sicrwydd wedi'u cofrestru ar Gwrs Mapio a chydgylltu Sicrwydd 'Sefydliad Siartredig yr Archwilwyr Mewnol' ym mis Mawrth 2021.

## **10.2 HYFFORDDIANT**

Mae wedi cael ei nodi fod Hyfforddiant Rheoli Risg i aelodau allweddol o staff angen sylw. Mae mewnbwn hyfforddiant yn cael ei gofrestru gyda Dysgu a Datblygu, ac mae achos busnes dros roi amser staff wedi'i gyflwyno i'r Pennaeth Hyfforddiant i'w ystyried a'i gymeradwyo gan y Panel Comisiynu Dysgu a Datblygu.

Mae gweminarau Hyfforddiant Rheoli Risg yn parhau i gael eu harchwilio gyda Yswirwyr yr Heddlu, fel rhan o'n contract, er mwyn cynorthwyo i lenwi'r bwlch hwn. Oherwydd cyfyngiadau ymbellhau cymdeithasol, cynigir y gellir cyflwyno'r rhain mewn dau gam ar-lein.

### **Cam 1 (mewnbwn 1 awr)**

Byddai hyn yn gipolwg strategol ar gyfer POB Prif Swyddog, Swyddog Staff, Prif Uwcharolygyddion, Uwcharolygyddion a Chyfarwyddwyr Cynorthwyol.

### **Cam 2 (3 mewnbwn x 2 awr dros gyfnod o 2-3 wythnos)**

Mae'r mewnbwn hwn wedi'i gynllunio ar gyfer Prif Arolygyddion, Arolygyddion a Staff yr Heddlu cyfatebol a CP.

Penderfynwyd gohirio darparu'r Hyfforddiant Rheoli Risg tan 2021.

Bydd hyn yn sicrhau y bydd yr hyfforddiant a ddarperir yn bwrpasol ac yn berthnasol i HGC.

## **10.3 CYFATHREBIADAU MEWNOL**

Gwnaed trefniadau gyda Swyddfa Ffederasiwn yr Heddlu i Erthygl gael ei chyhoeddi mewn rhifynnau yn y dyfodol o'u Cylchgrawn ar Reoli Risg a meysydd eraill a reolir gan y Tîm Sicrwydd. Gobeithir y bydd UNSAIN yn ymgysylltu mewn proses debyg.

Mae gwaith yn parhau gyda Thîm Dylunio'r We i greu Gwefan Tîm Sicrwydd lle bydd gwybodaeth, canllawiau, dogfennau hyfforddi a nodweddion defnyddiol eraill Rheoli Risg ar gael i holl aelodau'r sefydliad.

## **10.4 CYFARFODYDD GYDAG ARWEINYDD RISG Y CA**

Mae'r cyfarfodydd un-i-un gydag Arweinydd Risg y CA yn fuddiol iawn gan sicrhau ffocws ar feysydd sy'n peri pryder blaenorol. Y canlynol yw enghreifftiau o rai o'r newidiadau sydd wedi'u mabwysiadu:

- Disgrifiad Risg
- Sgorio Risg yn seiliedig ar Effaith a Thebygolrwydd
- Cau Risg

## **10.5 ADOLYGIAD GWERTHUSO RHEOLI RISG**

Mae adolygiad llawn ar y gweill ar hyn o bryd o'n holl Brosesau Rheoli Risg gan gynnwys y Ddogfen Fframwaith Mapio Rheoli Risg a Sicrwydd. Disgwylir yr adroddiad fod yn barod yn ystod mis Hydref 2020.

## **10.6 ADRODDIADAU RISG CYDBWYLLGOR ARCHWILIO'R DYFODOL**

Trafodwyd hyn gydag Arweinydd Risg y CA ar 28/08/20 a cytunwyd y byddai'r Adroddiad Prif Bwyntiau ŷ Risg yn parhau yn ei fformat presennol o sesiynau AGORED a CHAEEDIG, ond dim ond Risgiau wedi'u Golygu yn ôl eithriad fydd yn cael eu hadrodd yn y sesiwn GA.

### **10.7 ARCHWILIAD RISG GAN TIAA**

Ar hyn o bryd mae TIAA yn cynnal archwiliad Rheoli Risg ar draws holl Heddluoedd Cymru ar 2 Risgiau a gofnodwyd ar Gofrestrau Risg yr Heddlu. Y Risgiau dan sylw oedd:

- Cynllun Adfer COVID19 – Wedi'i ddewis gan TIAA fel Risg gyffredin ar draws holl Heddluoedd Cymru.
- Amgryptio disgiau a anfonwyd at Wasanaeth Erlyn y Goron – Wedi'u dewis gan Heddlu Gogledd Cymru fel risg sy'n gyfoethog o ran tystiolaeth a'r lefel Risg yn cael ei rheoli.

**10. COFRESTR RISGIAU'R HEDDLU AR 06/09/2020**

RHIF CYFEIRNOD UNIGRYW	Teitl y Risg	Lefelau'r Risg			Math o Risg	Adolygiad Diwethaf
		Rheolaethau Blaenorol	Presennol	Targed		
3	Cronfa Ddata RMS Legacy	Uchel	Canol (Heddlu)	Isel	Sefydlog	17/06/2020
5	Buddsoddiad mewn seilwaith TG	Uchel	Isel	Isel	Sefydlog	11/06/2020
9	Digonolrwydd adnoddau ariannol	Difrifol	Uchel	Canol (Heddlu)	Dynamig	12/08/2020
10	GOLYGWYD	Uchel	Canol (Heddlu)	Isel	Sefydlog	04/06/2020
11	GOLYGWYD	Uchel	Canol (Heddlu)	Dibwys	Sefydlog	12/08/2020
13	Dim digon o adnoddau ariannol i gyflwyno cynlluniau gwasanaeth	Difrifol	Uchel	Canol (Heddlu)	Dynamig	05/06/2020
14	Risg o golli arian a fuddsoddwyd ar y farchnad arian	Difrifol	Isel	Isel	Sefydlog	05/06/2020
19	GOLYGWYD	Uchel	Isel	Isel	Dynamig	25/06/2020
38	Effeithiau posibl (ansicrwydd) Ymadael â'r UE	Uchel	Isel	Isel	Dynamig	12/08/2020
46	GOLYGWYD	Uchel	Uchel	Canol (Heddlu)	Sefydlog	09/06/2020
47	Gallu Integreiddio swyddogion 'Uplift'	Uchel	Canol (Heddlu)	Isel	Dynamig	27/08/2020
50	Recriwtio Arolygydd i Rôl Rheolwr Digwyddiadau'r Heddlu (FIM)	Canol (Heddlu)	Canol (Heddlu)	Canol (UDRh)	Sefydlog	30/07/2020
51	GOLYGWYD	Uchel	Canol (Heddlu)	Isel	Dynamig	07/08/2020
53	GOLYGWYD	Uchel	Uchel	Canol (Heddlu)	Sefydlog	01/06/2020
54	GOLYGWYD	Uchel	Canol (UDRh)	Isel	Dynamig	05/08/2020
55	Generadur Pŵer Wrth Gefn a Chyflenwad Pŵer Di-dor yn y Pencadlys	Uchel	Isel	Isel	Dynamig	02/09/2020
57	Rhwydwaith Gwasanaethau Brys (ESN)	Uchel	Uchel	Isel	Sefydlog	13/05/2020
58	Uwchraddio Gorchymyn a Rheoli	Uchel	Canol (Heddlu)	Isel	Dynamig	28/08/2020
59	GOLYGWYD	Uchel	Isel	Isel	Sefydlog	11/06/2020
60	GOLYGWYD	Uchel	Canol (Heddlu)	Canol (Heddlu)	Sefydlog	26/06/2020
63	Pandemig	Difrifol	Uchel	Canol (Heddlu)	Sefydlog	02/09/2020
64	GOLYGWYD	Canol (Heddlu)	Canol (Heddlu)	Isel	Dynamig	13/08/2020
65	GOLYGWYD	Uchel	Uchel	Canol (Heddlu)	Dynamig	09/09/2020
66	GOLYGWYD	Uchel	Canol (UDRh)	Isel	Dynamig	07/08/2020
67	GOLYGWYD	Uchel	Canol (Heddlu)	Isel	Dynamig	18/08/2020

**\*Heb eu diffinio – Yn disgwyl cwblhau Tabled Risg gan Berchennog Risg**



## Cydbwyllgor Archwilio

Dyddiad y Cyfarfod: 5 Hydref 2020

<b>Teitl:</b>	Cyflwyniad Gwerth am Arian
<b>Awdur:</b>	Seb Phillips, Cyfarwyddwr Cyllid ac Adnoddau a Guto Edwards, Pennaeth Cyllid
<b>Diben yr adroddiad:</b>	Rhoi crynodeb i'r Cydbwyllgor Archwilio o'r fframwaith Gwerth am Arian sy'n gweithredu o fewn HGC gan gynnwys enghreifftiau ymarferol o'r fframwaith yn gweithio'n ymarferol.
<b>Cyflwynir yr adroddiad i'r CA ar gyfer: (ticiwch un)</b>	<input type="checkbox"/> Penderfyniad <input type="checkbox"/> Trafodaeth <input checked="" type="checkbox"/> Sicrwydd <input type="checkbox"/> Gwybodaeth
<b>Crynodeb / Pwyntiau Allweddol:</b>	<p>Y pwyntiau allweddol a grynhoir yn y cyflwyniad yw:</p> <ul style="list-style-type: none"><li>Mae gan HGC Fframwaith Gwerth am Arian ac mae'r Cylch Cynllunio Blynyddol yn ddigwyddiad allweddol i ganolbwyntio'r sefydliad ar yr agenda gwerth am arian .</li><li>Mae gan HGC hanes llwyddiannus o sicrhau arbedion sylweddol yn llwyddiannus dros nifer o flynyddoedd.</li><li>Mae'r her ddiweddaraf sy'n wynebu'r sefydliad yn wahanol; mynd ar drywydd arbedion wrth geisio darparu ar gyfer twf drwy swyddogion Ymgrych Uplift.</li><li>Mae gan HGC brosesau gwerth am arian ar waith a digon o enghreifftiau ymarferol i fynd gyda nhw sy'n amrywio o fawr a strwythuredig i fach ac ad hoc.</li><li>Mae ail-orfodi gwerth am arian yn ddiwylliannol yn barhaus fel rhywbeth i ymdrechu amdano bob amser yn allweddol i sicrhau bod y fframwaith yn parhau i weithio'n effeithiol.</li></ul>
<b>Argymhellion:</b>	Dim
<b>Effaith Cofrestr Risgiau:</b>	Dim
<b>Goblygiadau Sicrwydd:</b>	Mae'r adroddiad hwn yn uniongyrchol berthnasol i ddarparu Sicrwydd bod gan HGC fframwaith Gwerth am Arian sy'n sicrhau arbedion i'r sefydliad yn ymarferol.
<b>Effaith Cydraddoldeb:</b>	Dim



## HEDDLU GOGLEDD C

Gogledd Cymru diogelac

**Gwybodaeth** **wedi'i** **Heithrio** **o**  
**Ddadleniad:**

Holl gynnwys yn y Sesiwn **Agored**

SWYDDFA COMISIYNYDD HEDDLU  
A THROSEDD GOGLEDD CYMRU

OFFICE OF THE POLICE & CRIME  
COMMISSIONER NORTH WALES



HEDDLU  
GOGLEDD CYMRU  
NORTH WALES  
POLICE

# Gwerth am Arian

## Cyfarwyddyd Cydbwyllgor Archwilio

### Hyd 20





**HEDDLU**  
**GOGLEDD CYMRU**  
**NORTH WALES**  
**POLICE**

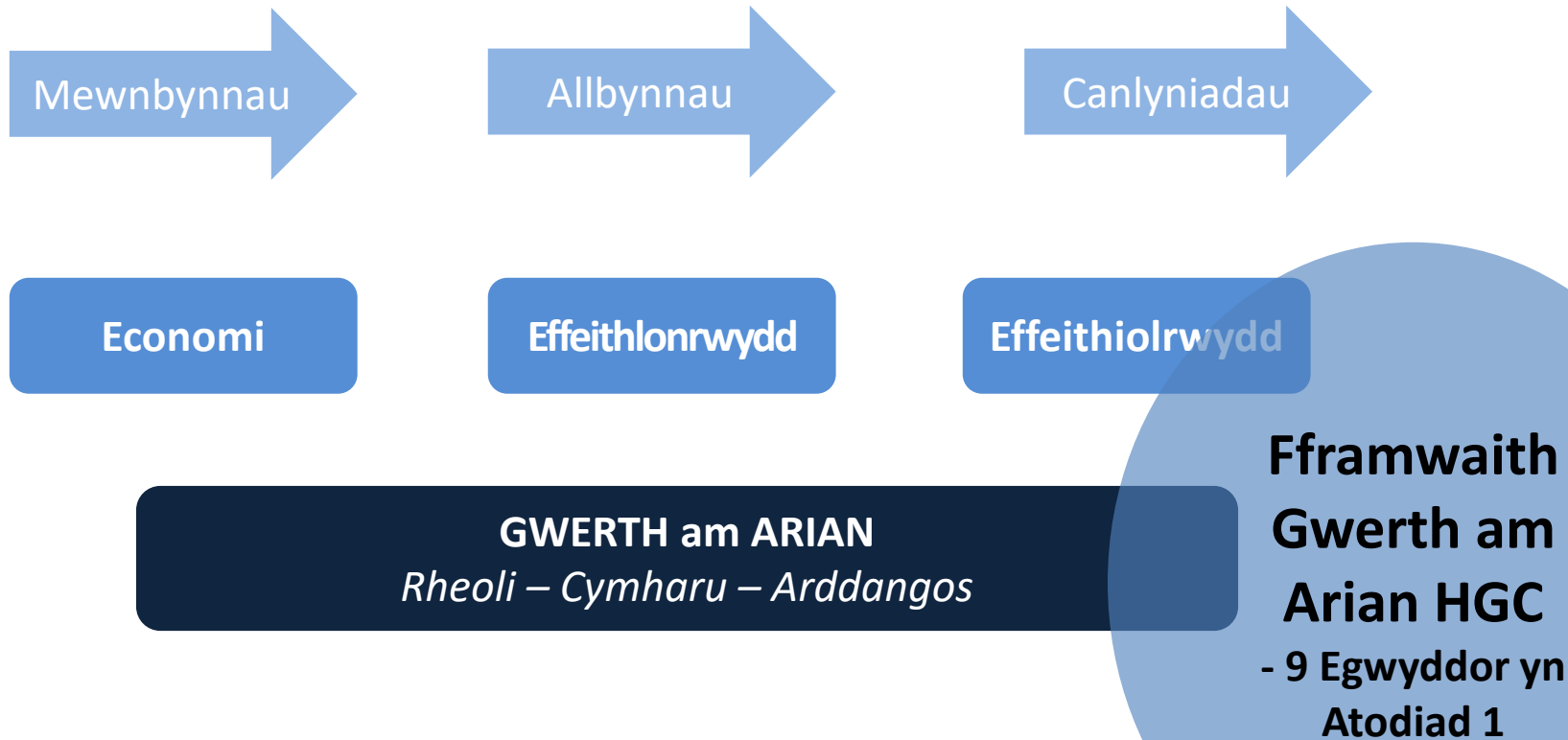
# Cynnwys

- Diffinio Gwerth am Arian
- Y Cylch Cynllunio Strategol
- Cynorthwyo Systemau Rheoli
- Hanes a'r Gofyn Presennol
- Gosod Gwerth am Arian yn ymarferol i'r hyn a wnawn
- Dangos Gwerth am Arian – Enghreifftiau
- Crynodeb

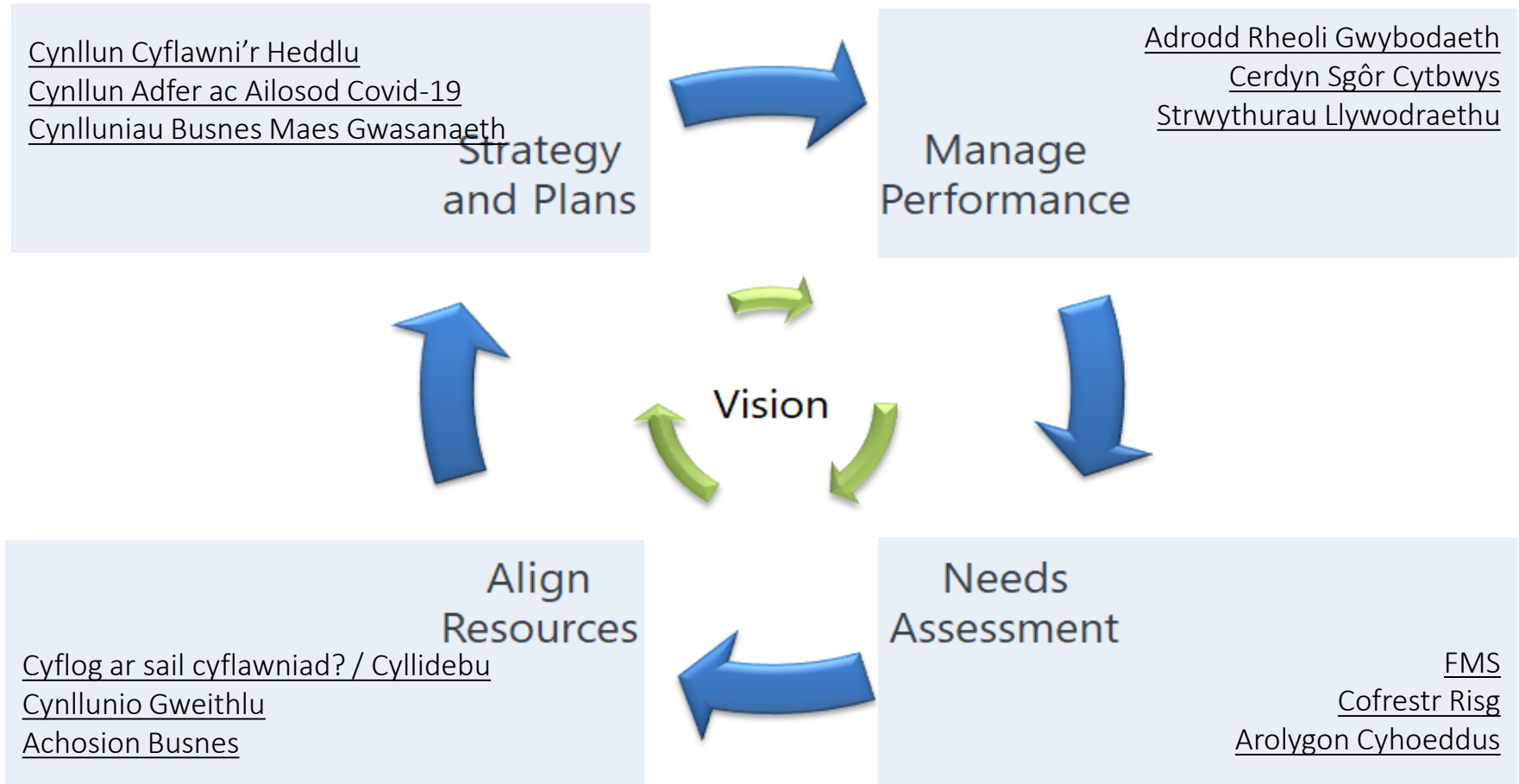


**HEDDLU**  
**GOGLEDD CYMRU**  
**NORTH WALES**  
**POLICE**

# Diffinio Gwerth am Arian

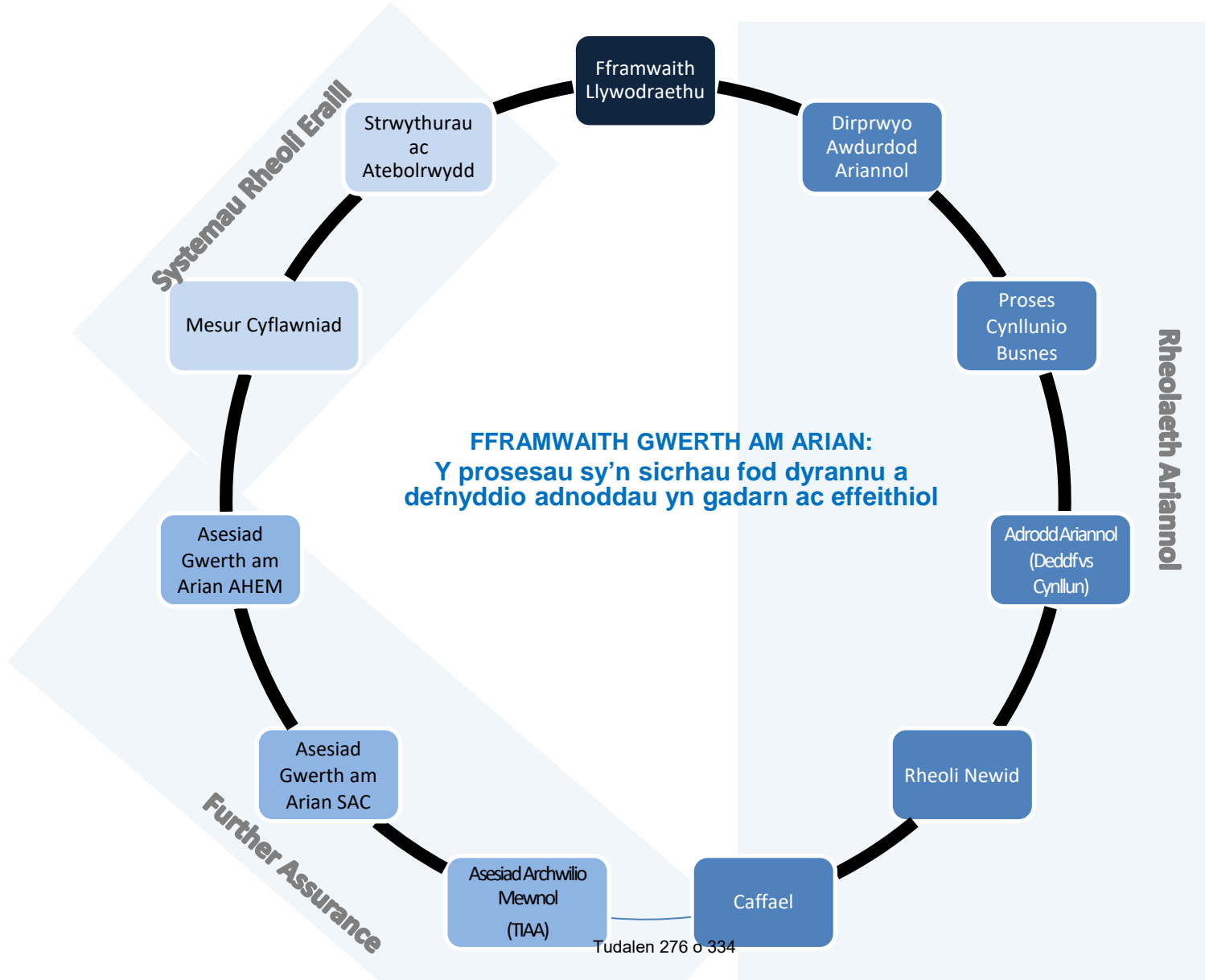


# Y Cylch Cynllunio Strategol wrth galon ein prosesau Gwerth am Arian



**Mae proses cynllunio strategol effeithiol yn ein cynorthwyo i ddyrannu'r adnoddau iawn i'r ardaloedd iawn... ..ac yn ein hannog ni wneud y defnydd gorau ohonynt.**

# Gwerth am Arian – Systemau Rheoli



# Gwerth Am Arian – Hanes HGC ar Gynilo

Y 9 mlynedd diwethaf...

Blwyddyn	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Toriadau a wnaed	£4.678m	£6.016m	£4.634m	£4.325m	£4.448m	£2.838m	£2.686m	£1.479m	£1.927m

Mae ansicrwydd yn golygu cwestiynau heriol pellach eleni...

c1% / £1.6m –  
Aros yn yr unfan

- Rhaid i ni

c1% / £1.6m –  
Gwella

- Dylem ni

c1% / £1.6m –  
Parodrwydd

- Efallai bydd angen i ni wneud?

**Dylai'r cylch cynllunio bwysleisio gwelliant parhaus / ymdrechu o hyd**

# HGC – Yn gosod Gwerth am Arian yn ymarferol i'r hyn a wnawn

Llawlyfr Llywodraethu y CHTh

Cynllun Dirprwyo'r PG

Cynllunio Strategol y PG / Llythyrau dirprwyo i ddeiliaid cyllideb

Disgyblaethau a Rheolaethau System Gyllid (yn cynnwys Caffael)

Presennol vs Cyllideb, Rhagolwg, Blwyddyn Flaenorol – Deiliaid Cyllideb i'r Heddlu

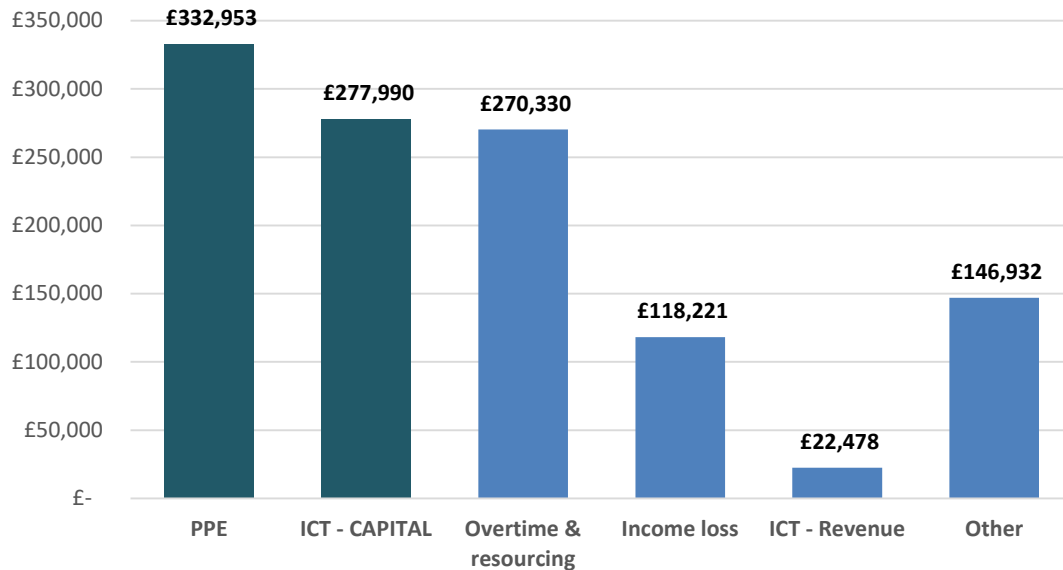
Cymeradwyaeth Achos Busnes drwy'r Uwch Dîm Rheoli/Uwch Fwrdd Rheoli am brif ddiwyddiadau newid

Cynorthwyo systemau rheoli – Cyllid Corfforaethol / Rheoli Busnes, Cyflawniad, AHEM, SAC, ayyb.

# Arddangos Gwerth am Arian – Enghreifftiau Ymarferol – COVID-19

(nodyn atgoffa o sleidiau'r PGC/DD Harrison)

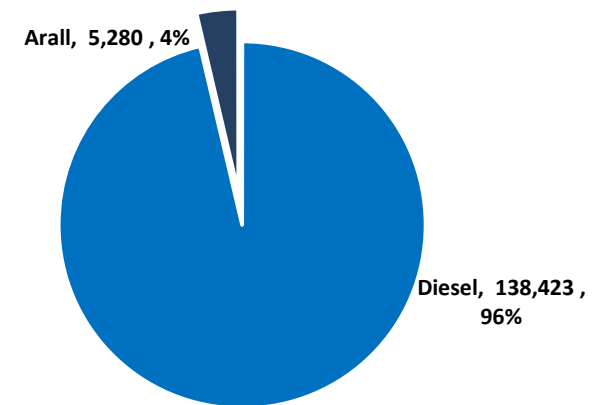
£1,168K Dadansoddiad o Gost yn ôl Math



- Cyfarpar Diogelu Personol yn debygol o ga ei ad-dalu
- Cyfalaf TGCh yn sbardun yn ei hanfod
- Cwestiynau ynghylch costau / colli incw parhaus

Arbedion Covid-19 yn ôl y Math o Gost £144k

- Gostyngiad sylweddol mewn prisiau olew / tanwydd
- Rhywfaint o ostyngiad mewn defnydd
- Bydd amcanestyniadau Ch1 at ddiwedd y flwyddyn yn rhoi gwell darlun



Llawer o ansicrwydd felly ond gyda llawer o graffu'n digwydd

# Arddangos Gwerth am Arian – Enghreifftiau Ymarferol – Prosiectau

Adolygiad OIP – ‘Arfer Da’ SAC (gweler Atodiad 2.0)

Niche Tri Heddlu – Busnes Fel Arfer – Cydweithrediad Tri Heddlu

Gwaith Fforensig drwy Gytundeb Mewnol – Cydweithrediad y Gogledd Orllewin

Dyrannu Gliniaduron 2 mewn 1 – Covid-19 Aur

Cynnig Pensiynau a Hyb Pensiynau – Cymru Gyfan –  
Cydweithrediad



# Arddangos Gwerth am Arian – Enghreifftiau Ymarferol – Am y tro

Rheolwyr Busnes wrth galon sicrhau Gwerth am Arian, adolygu arferion gweithio a sicrhau Gwerth am Arian mewn cytundebau. Rhai enghreifftiau diweddar:

**Datgloi ffonau symudol** – cynyddu o hyd, wedi ysgogi symudiad o dalu am bob cyfuniad o drefnu drwy gytundeb mewnol a chytundebau'n arbed £25k y flwyddyn

Mae GPLI wedi targedu **goramser** a chyllidebau gwariant **diamod eraill** ar gyfer gwneud gwell defnydd o'r symiau sydd ar gael. Cyfuniad o ddirprwyo, adrodd a chymorth ychwanegol o bosib yn arwain at arbed hyd at £200k y flwyddyn.

**Mae mentrau llai i gyd yn dod at ei gilydd** – Taliadau Cymorth Cyntaf; Hawliadau Teithio; Hyfforddi Rhingylliaid parthed Goramser;

Costau dalfa – edrychwyd ar drenau, tacsis a dillad hyfforddi yn y 6 mis diwethaf yn GPLI

**Ffyrdd o weithio** – nifer o enghreifftiau o COVID, gostyngiad pellach o argraffu yn y Gwasanaethau Cyfiawnder gan leihau costau papur ac argraffu – mae'n cynnwys prosesau a gytunwyd gyda phartneriaid Cyfiawnder Troseddol.

**Cytundebau caffael amrywiol** – cyfraddau llai neu ad-daliadau oherwydd y nifer a'r newid mewn prisiau mewn cytundebau – Casglu Cerbydau, Tanwydd, Cyfleustodau 2020-21 £60k



HEDDLU  
GOGLEDD CYMRU  
NORTH WALES  
POLICE

# Crynodeb

- Mae gennym Fframwaith Gwerth am Arian ac mae'r Cylch Cynllunio Blynyddol yn ddigwyddiad allweddol er mwyn ffocysu meddyliau ynghylch yr agenda Gwerth am Arian.
- Mae gan HGC hanes o gyflawni arbedion sylweddol yn llwyddiannus.
- Mae'r her ddiweddaraf ychydig yn wahanol. Mynd ar drywydd arbedion wrth chwilio hefyd ar hwyluso twf drwy Ymgyrch Uplift.
- Mae gennym brosesau mewn lle a digon o enghreifftiau ymarferol o rai mawr / strwythuredig i fach / am y tro.
- Mae atgyfnerthu Gwerth am Arian yn barhaus yn ddiwylliannol fel rhywbeth i ymdrechu tuag ato yn allweddol.



HEDDLU  
GOGLEDD CYMRU  
NORTH WALES  
POLICE

# Cwestiynau?



HEDDLU  
GOGLEDD CYMRU  
NORTH WALES  
POLICE

# Atodiad 1.0 – Egwyddorion Fframwaith Gwerth am Arian HGC

1. Cyllideb: Nodi ac ymateb i gyfleoedd wnaiff wella'r economi, effeithlonrwydd ac effeithiolrwydd holl weithgareddau.
2. Cyllideb: Cyflawni Gwasanaeth Plismona mewn ffordd sy'n cyflawni gwerth gorau'n gyffredinol.
3. Cyllideb: Dangos fod Gwerth am Arian a chymariaethau meincnodi wedi ac yn cael eu hystyried wrth wneud penderfyniadau ar ddyrannu adnoddau.
4. Cyllideb: Cael ymdriniaeth gyson ledled yr Heddlu tuag at Werth am Arian.
5. Cyllideb: Sicrhau fod holl swyddogion a staff yn cydnabod eu rhwymedigaeth barhaus i geisio gwerth am arian i Heddlu Gogledd Cymru a'r cyhoedd wrth ddarparu Gwasanaeth Plismona.
6. Cyllideb: Rhoi arweinyddiaeth, cyfeiriad a gwybodaeth i swyddogion a staff er mwyn galluogi'r dewisiadau iawn i gael eu gwneud bob amser.
7. Arbedion: Nodi arbedion a ellir eu gwneud dro ar ôl tro.
8. Caffael: Cael agwedd safonol at gaffael ar sail fframwaith gystadleuol a safonau manwl sy'n sicrhau cysondeb, cydymffurfiaeth â rheoliadau, effeithlonrwydd ac economi ledled holl fathau o gaffael.
9. Archwiliad: Sefydlu Cydbwyllgor Archwilio gyda'r CHTH a phroses Archwilio Mewnol sy'n edrych ar systemau a phrosesau, a gweithredu fel cyfaill beirniadol, fel bod amcanion gwerth am arian yn cael eu cyflawni yn y modd mwyaf economaidd ac effeithlon.

## LPS PC and Sergeant Review

- Efficient and evidenced based deployment of staff
- SGT to PC ratio
- Demand from crime management

### THE PROPOSAL

To deal with the additional demand there are options regarding district boundaries and associated shift patterns. The two options being put forward as workable models are below.

FTE with each model	RESPONSE INVESTMENT PER MODEL		
Role	Baseline Budget	x4 Teams / 8 District	x4 Teams / 10 District
Inspector	10	10	10
Sergeant	76	83	81
Constable	529	521	533
<b>Totals</b>	<b>615</b>	<b>614</b>	<b>624</b>

Model	Baseline Budget	x4 Teams / 8 District	x4 Teams / 10 District
Baseline Budget	£28,436 k	£28,461 k	£28,910 k

x4 Teams / 8 District				x4 Teams / 10 District			
Ranks	Budget FTE	4 Team Pattern Proposal	FTE Savings	Ranks	Budget FTE	4 Team Pattern Proposal	FTE Savings
Area Inspector	10	10	0	Area Inspector	10	10	0
District Support SGT	10	8	-2	District Support SGT	10	10	0
Patrol Sergeants	62	72	10	Patrol Sergeants	62	68	6
Patrol Constables	504	498	-6	Patrol Constables	504	510	6
Enquiry Constables	2	0	-2	Enquiry Constables	2	0	-2
PCT Sergeants	4	3	-1	PCT Sergeants	4	3	-1
PCT Constables	23	23	0	PCT Constables	23	23	0
<b>Total</b>	<b>615</b>	<b>614</b>	<b>-1</b>	<b>Total</b>	<b>615</b>	<b>624</b>	<b>9</b>

## NPT Review

### THE PROPOSAL

- 59 PCSOs
- 21 PCs
- 6 SGTs

Distributed as below:

- 99.0 Eastern
- 74.0 Central
- 57.0 Western

New Cost **£9.001 m**

Saving **£3.05m**

Following the reduction in numbers, NWP would be 10<sup>th</sup> in overall investment out of 41 forces and remain in the top quartile



## Investigative Review

### THE PROPOSAL

Additional Detective Posts & Evidence Gatherers

- 5 Detective Posts  
4 Evidence Gatherers
- 6 Detective Posts  
4 Evidence Gatherers
- 7 Detective Posts  
4 Evidence Gatherers

Distributed in the following areas of the force:



VulnerabilITy integrated pathway

## Custody Review

- ROTA x4** 4 Team Pattern Proposal
- A fair and open succession plan for the selection and retention of Custody Sergeants
- Revised training programme
- Discontinue with the 'test on arrest' in Wrexham Custody

## Occurrence Management Review

- 9.7 hours** A median crime recording time of 9.7 hours – compliant with the Home Office 24 hour requirement
- Breach of Serco (EMS) are now owned by PNC – LPS are no longer sent duplicate tasks for breaches
- Live force occurrences have reduced from 29,000 (July 18) to 22,000 (October 18) **7000**

## Arbedion Arfaethedig ar sail Opsiynau a Argymhellir

<b>Crynodeb Ariannol</b>			
Ffrwd Waith	Cyllideb 18-19 (£'000)	Cyllideb Arfaethedig (£'000)	Arbediad
<b>i. Arbedion Ariannol</b>			
a. Ymateb	28,436	28,919	483
b. TCD	12,046	9,001	-3,046
c. Adolygiad Dalfeydd	4,231	4,141	-90
d. Adolygiad IST	1,228	816	-412
e. Adolygiad Ymchwiliol	10,609	10,609	0
Adolygiad Ymchwiliol (Twf Cynllun Ariannol Tymor Car)	1,550	1,448	-102
<b>Cyfanswm Arbedion Ariannol</b>	<b>58,101</b>	<b>54,933</b>	<b>-3,168</b>
<b>ii. Osgoi Cost</b>			
c. Adolygiad Dalfeydd	250	0	-250
d. Adolygiad IST	176	0	-176
<b>Cyfanswm Osgoi Cost</b>	<b>425</b>	<b>0</b>	<b>-425</b>

Mae Opsiynau a Argymhellir yn rhoi:

- Arbedion Ariannol o £3.168 miliwn
- Osgoi Cost o £0.425 miliwn

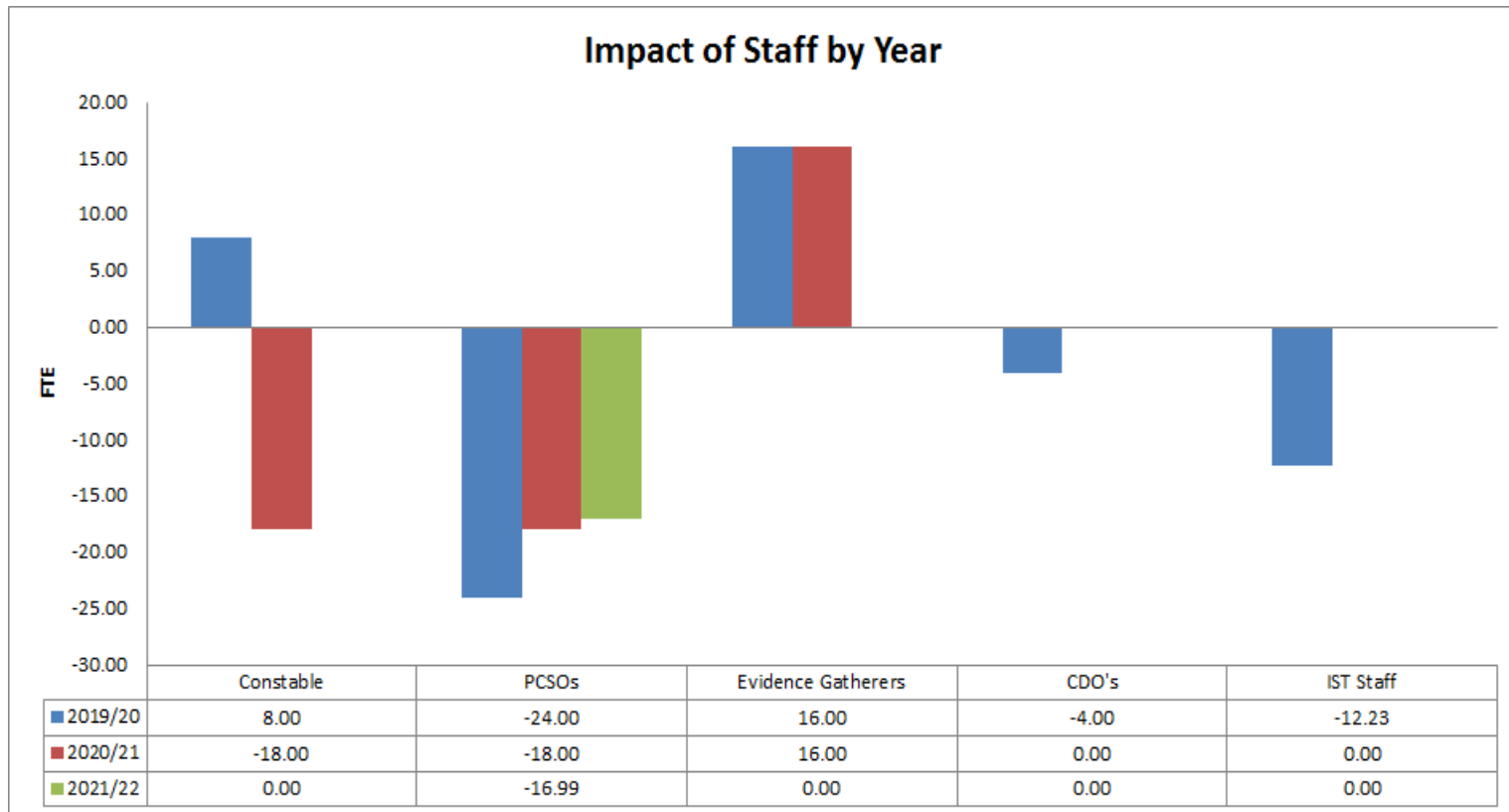
## Arbedion Arfaethedig ar sail Opsiynau a Argymhellir

<b>Crynodeb Ariannol</b>			
Ffrwd Waith	Cyllideb 18-19 (£'000)	Cyllideb Arfaethedig (£'000)	Arbediad
<b>i. Arbedion Ariannol</b>			
a. Ymateb	28,436	28,919	483
b. TCD	12,046	9,001	-3,046
c. Adolygiad Dalfeydd	4,231	4,141	-90
d. Adolygiad IST	1,228	816	-412
e. Adolygiad Ymchwiliol	10,609	10,609	0
Adolygiad Ymchwiliol (Twf Cynllun Ariannol Tymor Car)	1,550	1,448	-102
<b>Cyfanswm Arbedion Ariannol</b>	<b>58,101</b>	<b>54,933</b>	<b>-3,168</b>
<b>ii. Osgoi Cost</b>			
c. Adolygiad Dalfeydd	250	0	-250
d. Adolygiad IST	176	0	-176
<b>Cyfanswm Osgoi Cost</b>	<b>425</b>	<b>0</b>	<b>-425</b>

Mae Opsiynau a Argymhellir yn rhoi:

- Arbedion Ariannol o £3.168 miliwn
- Osgoi Cost o £0.425 miliwn

## Proffil Effaith Staff







## Cydbwyllgor Archwilio

Dyddiad y Cyfarfod: 5 Hydref 2020

<b>Teitl:</b>	<b>Y Swyddfa Archwilio Genedlaethol</b> – Adrodd a Rheoli Ariannol yn ystod Covid-19 – Cwestiynau Craffu – Crynodeb o'r Prif Themâu sy'n dod i'r Amlwg
<b>Awdur:</b>	Seb Phillips, Cyfarwyddwr Cyllid ac Adnoddau
<b>Diben yr adroddiad:</b>	Rhoi crynodeb i'r Cydbwyllgor Archwilio gyda chrynodeb o'r prif faterion a lunnir gan Gwestiynau Craffu <i>Adrodd a Rheoli Ariannol yn ystod Covid-19</i> y Swyddfa Archwilio Genedlaethol, gyda phwyslais ar nodi lle y gellir rhoi sicrwydd a lle y gallai fod angen cymryd camau pellach.
<b>Cyflwynir yr adroddiad i'r CA ar gyfer: (ticiwch un)</b>	<input type="checkbox"/> Penderfyniad <input type="checkbox"/> Trafodaeth <input checked="" type="checkbox"/> Sicrwydd <input type="checkbox"/> Gwybodaeth
<b>Crynodeb / Pwyntiau Allweddol:</b>	<p>Roedd 4 prif thema i gwestiynau craffu'r Swyddfa Archwilio Genedlaethol sef:</p> <ul style="list-style-type: none"><li>• Rhan 1 – Adroddiad Blynyddol</li><li>• Rhan 2 – Adrodd Ariannol (yn cynnwys nifer o isadrannau)</li><li>• Rhan 3 – Amgylchedd Rheoledig</li><li>• Rhan 4 – Rheoleidd-dra Gwariant (yn cynnwys Twyll a Gwall)</li></ul> <p>Cyflwynwyd yr ymatebion manwl i aelodau'r CA ar 29 Gorffennaf a oedd yn rhy hwyr i gael adolygiad yng nghyfarfod mis Gorffennaf.</p> <p>Mae'r adroddiad hwn yn crynhoi'r prif themâu a materion sy'n codi o'r adroddiad manwl ar gyfer pob un o'r categorïau isod.</p>
<b>Argymhellion:</b>	Aelodau'r Cydbwyllgor Archwilio i nodi adroddiad y Cyfarwyddwr Cyllid ac Adnoddau.
<b>Effaith Cofrestr Risgiau:</b>	Dim.
<b>Goblygiadau Sicrwydd:</b>	Mae'r adroddiad hwn yn uniongyrchol berthnasol i roi Sicrwydd o ran Adrodd a Rheoli Ariannol yn ystod Covid-19
<b>Effaith Cydraddoldeb:</b>	Dim
<b>Gwybodaeth wedi'i Heithrio o Ddadleniad:</b>	Holl gynnwys yn y Sesiwn <b>Agored</b>

## CYDBWYLLGOR ARCHWILIO

5 Hydref 2020

**Y Swyddfa Archwilio Genedlaethol –Adrodd a Rheoli Ariannol yn ystod Covid-19 – Cwestiynau Craffu**  
*Crynodeb o Themâu Allweddol sy'n Datblygu atebion manwl i'r cwestiynau*

**Adroddiad gan Gyfarwyddwr Cyllid ac Adnoddau, Heddlu Gogledd Cymru**

### 1. Cyflwyniad

Ym mis Mehefin 20, cyhoeddodd TIAA Nodyn Briffio Cleientiaid yn cyfeirio at Adroddiad Archwilio Cenedlaethol yn canolbwyntio ar Adrodd a Rheoli Ariannol yn ystod Covid-19.

Cododd yr adroddiad nifer o gwestiynau craffu a allai fod o werth i Bwyllgorau Archwilio. Ar 6 Gorffennaf gofynnodd arweinydd cyllid y CA am ymateb i'r cwestiynau craffu a gynhwyswyd yn yr adroddiad. Darparwyd ymateb manwl i'r cwestiynau hyn gan y Cyfarwyddwr Cyllid ac Adnoddau ar 29.07.20, ond yn rhy hwyr i'w gynnwys yng nghyfarfod y CA ym mis Gorffennaf.

Diben yr adroddiad hwn yw crynhoi'r materion allweddol a dynnwyd gan gwestiynau manwl y Swyddfa Archwilio Genedlaethol gyda phwyslais ar nodi ble y gellir rhoi sicrwydd a lle y gallai fod angen cymryd camau pellach.

Mae adroddiad gwreiddiol y Swyddfa Archwilio Genedlaethol i'w weld drwy'r ddolen isod:

<https://www.nao.org.uk/wp-content/uploads/2020/06/Guide-for-audit-and-risk-committees-on-financial-reporting-and-management-during-Covid-19-1.pdf>

### 2. Categoriâu o gwestiynau ac ymagwedd y Swyddfa Archwilio Genedlaethol

Roedd 4 prif thema i gwestiynau adroddiad y Swyddfa Archwilio Genedlaethol (pob un ohonynt yn cynnwys nifer o gwestiynau ac mewn rhai achosion, sawl adran). Y prif gategoriâu allweddol oedd:

Rhan 1 – Yr Adroddiad Blyneddol

Rhan 2 – Adrodd Ariannol (yn cynnwys nifer o isadrannau)

- Prisiadau Eiddo
- Prisiadau Pensiynau
- Prisiadau Stocrestr
- Cwblhau Rhwymedigaethau
- Busnes Gweithredol
- Digwyddiadau ar ôl y Cyfnod Adrodd

Rhan 3 – Amgylchedd Rheoledig

Rhan 4 – Rheoleidd-dra Gwariant (yn cynnwys Twyll a Gwall)

Datblygwyd yr ymatebion manwl i'r cwestiynau a adlewyrchwyd yn adroddiad y Swyddfa Archwilio Genedlaethol o dan bob pennawd drwy gyfarfodydd a gynhaliwyd rhwng y CCA, y Pennaeth Cyllid, y PSC a Rheolaeth Ariannol yn ystod mis Gorffennaf. Rhoddwyd ystyriaeth bellach i'r ymatebion ym mis Medi 20 wrth i waith archwilio Cymru ar gyfrifon 2019-20 ddirwyn i ben.

### 3. Crynodeb o'r Canfyddiadau

Ceir crynodeb o'r materion allweddol sy'n codi o'r broses hon ar gyfer pob un o'r categorïau isod.

#### **Rhan 1 – Yr Adroddiad Blynyddol**

Mae Comisiynydd yr Heddlu a Throsedd yn cynhyrchu Adroddiad Blynyddol, a bydd adroddiad 2019-20 yn cael ei anfon at Banel yr Heddlu a Throsedd ym mis Medi 20. Nid yw Heddlu Gogledd Cymru (HGC) yn cynhyrchu "Adroddiad Blynyddol" ffurfiol yn yr un modd.

Fodd bynnag, archwiliodd y cwestiynau yn y maes hwn o adroddiad y Swyddfa Archwilio Genedlaethol i ba raddau yr oedd Covid-19 wedi amharu ar aliniad strategol gweithgarwch, perfformiad a rheoli risg. Felly, datblygwyd ymatebion i gwestiynau yn fwy cyffredinol yn erbyn y themâu hyn yn hytrach na chanolbwyntio ar gynnwys yr Adroddiad Blynyddol yn unig (o ystyried mai dim ond ym mis Mawrth y dechreuwyd cyfyngiadau cymdeithasol gan gyfyngu ar yr effaith a welwyd yn 2019-20).

Gan ehangu'r ymateb i gynnwys gweithgarwch yn y cyfnod ar ôl 31.03.20, y camau allweddol a gymerwyd ym meysydd Aliniad strategol; Perfformiad; a Rheoli Risg oedd fel a ganlyn:

- Sefydlwyd strwythur llywodraethu Covid-19 ym mis Chwefror 20 gyda Strwythur Aur Mewnol wedi'i ategu a'i gadeirio gan DBG y Grŵp Cydgysylltu Strategol.
- Adroddiad Data Perfformiad Dyddiol Covid-19 a sefydlwyd ym mis Chwefror 20 yn olrhain dangosyddion Covid allweddol a'i effaith ar ddata perfformiad ehangach.
- Rheolaeth Aur Covid-19 yn rhoi gwybodaeth i gyfarfodydd dyddiol y Prif Swyddogion er mwyn sicrhau aliniad strategol a 'thanysgrifennu' priodol o benderfyniadau allweddol.
- Cynllun ymateb Covid-19 a gynhyrchwyd ac a gyhoeddwyd gan swyddfa'r Comisiynydd yn cadarnhau parhad o ran blaenoriaethau strategol a'r gwiriadau a gwrthbwyso sydd i'w gweithredu o amgylch gweithgaredd Covid.
- Strategaeth a strwythur adfer Covid-19 wedi'i sefydlu a'i gadeirio gan y DBG ac wedi'i integreiddio i'r broses Cynllunio Busnes er mwyn sicrhau bod yr holl weithgarwch adfer a chynllunio yn cael ei gysoni'n strategol.
- Sefydlwyd cyllid fel eitem sefydlog ar yr agenda ac olrhain ac adrodd yn ariannol ar wariant Covid-19 nodwedd ac ystyriaeth barhaus o ran gwneud penderfyniadau grŵp Aur.
- Datblygu dull Rheoli Risg i gwmpasu Covid-19 fel cofrestr risg annibynnol.
- Mae adroddiadau Perfformiad Mewnol i'r BUR a SEB yn cydnabod ac yn dadansoddi effaith Covid-19 yn benodol er mwyn helpu i ddeall.

I grynhoi, mae'r Llywodraethu a roddwyd ar waith ac a ddatblygwyd ar wahanol adegau yn ystod Covid-19 wedi arwain at gynnal Aliniad Strategol o Weithgarwch gyda'r cyfundrefnau Rheoli Perfformiad a Risg a ddatblygwyd yn benodol ar gyfer Covid yn sail bellach i'r strwythur hwn

#### **Rhan 2 – Adrodd Ariannol**

Roedd yr ymateb manwl i gwestiynau'r Swyddfa Archwilio Genedlaethol yn cyfeirio'n aml at waith maes Archwilio Cymru yn cael ei wneud mewn perthynas â'r datganiad o gyfrifon. Gyda'r gwaith maes archwilio hwnnw bellach wedi'i gwblhau, dadansoddir y materion allweddol sy'n deillio naill ai o adolygiad Rheoli neu Archwilio Cymru o brosesau o dan y penawdau perthnasol isod:

##### **a). Prisiadau – Eiddo, Pensiwn a Stocrestr (3 elfen gyntaf a restrir ar gyfer Rhan 2 uchod)**

Fel y gellid disgwyl, roedd y rhain yn feysydd ffocws allweddol ar gyfer archwiliad 2019-20 ac maent wedi bod yn destun craffu a thrafod drwy gydol proses Archwilio Cymru.

Rhoddodd mater pensiwn McCloud – gyda chyfnod ymgynghori ar unioni pensiynau ei gyflwyno ym mis Gorffennaf 20 – bwyslais pellach ar gywirdeb Priso, gan achosi ansicrwydd pellach y tu hwnt i Covid-19 yn unig.

Yn y pen draw, mae'r cyfrifon blynyddol a roddwyd i bwyllgor Archwilio mis Hydref20 i'w cymeradwyo yn adlewyrchu'r materion allweddol yn y ffyrdd canlynol:

- Roedd y stoc diwedd blwyddyn yn cael ei chynnal yn y ffordd arferol gyda stoc ffisegol yn dal i gael ei chynhyrchu.
- Mae Covid-19 wedi arwain at fwy o ddefnydd o stociau glanhau a Chyfarpar Diogelu Personol (PPE) ond yn bennaf ar ôl diwedd y flwyddyn ac mae angen ystyried sut y trinnir y stocrestr yn briodol ar gyfer 2020-21 ymhellach o hyd.
- Defnyddiwyd gwasanaethau priso arbenigol a ddefnyddir yn unol â pholisi ar gyfer meysydd Eiddo a Phensiynau.
- Mae prosesau priso eiddo yn golygu gwerthfawrogi 1/5ed o'r ystâd ar sail dreigl (yn gyson â blynyddoedd blaenorol).
- Cynhyrwyd adroddiad nam hefyd (unwaith eto'n gyson â blynyddoedd blaenorol).
- Cynhaliwyd gwiriad asedau ffisegol i raddau helaeth yn ystod y gwaith archwilio Dros dro gyda'r archwiliad diwedd blwyddyn yn dibynnu ar waith dilysu 'desg'.

Beth bynnag fo'r prosesau uchod, tynnwyd sylw at ansicrwydd Priso o ganlyniad i Covid-19 a dwy eitem Pwyslais ar Fater yn ISA260 Archwilio Cymru:

*Mae'r adroddiad archwilio ar gyfer Comisiynydd yr Heddlu a Throsedd yn cynnwys 2 Pwyslais ar Faterion sy'n tynnu sylw at ansicrwydd sy'n deillio o amgylchiadau a achoswyd gan y pandemig COVID-19:*

- *Nodyn 12 'Eiddo, Cerbydau ac Offer' sy'n disgrifio ansicrwydd amcangyfrif ar ddiwedd y cyfnod adrodd, a allai fod â risg sylweddol o arwain at addasiad materol i'r symiau cario o dir ac adeiladau (mae hwn yn fater eang); a*
- *Nodyn 34 'Cynllun Pensiwn Buddiannau Diffiniedig' yn yr adroddiadau priso ar Gronfeydd Eiddo Wedi'u Cyfuno a ddelir gan Gronfa Bensiwn Gwynedd (mae hwn yn fater eang) sy'n disgrifio cymalau ansicrwydd priso materol*

Yn ogystal â'r uchod, barnwyd bod yr ansicrwydd sy'n gysylltiedig â McCloud Remedy Consultation a gyflwynwyd yn ystod mis Gorff20 yn ddigwyddiad Addasu ôl-flwyddyn gan Archwilio Cymru. O ganlyniad, gofynnwyd am brisiadau atebolrwydd pensiwn actiwaraid diwygiedig a'u hadlewyrchu yn y cyfrifon yn ystod mis Medi 20 a'u cynnwys yn y Datganiad Cyfrifon terfynol ar gyfer 2019-20.

#### **b). Cwblhau Rhwymedigaethau**

Roedd y gwaith Archwilio a wnaed gan Archwilio Cymru yn amlwg yn cynnwys craffu ar y fantolen ac mae nifer o gamddatganiadau wedi'u haddasu wedi'u rhoi drwy'r cyfrifon o ganlyniad i'r gwaith maes hwn (y mwyaf arwyddocaol oedd y rhai sy'n gysylltiedig ag ailbrisiadau McCloud y cyfeirir atynt uchod).

Tynnwyd sylw at ddau gamddatganiad heb eu haddasu gan waith Archwilio Cymru sy'n werth eu hamlygu i'r CA o dan yr adran hon o'r adroddiad:

- *Triniaeth o brydles trin Gorsaf Heddlu Tref Wrecsam. Mae prydles yr orsaf heddlu hon yn cael ei chyfrif ar hyn o bryd fel prydles weithredol o fewn y cyfrifon. Mae ein hadolygiad o'r brydles wedi nodi y dylid ei drin fel prydles gyllid. Pe bai hyn yn cael ei gywiro, byddai'n lleihau gwerth asedau cyffredinol y datganiadau ariannol £351,000, gydag atebolrwydd prydles cyllid ychwanegol yn cael ei gydnabod a chofnodion cysylltiedig i'r gronfa ailbrisio wrth gefn a'r cyfrif addasiadau cyfalaf.*

*Mae trafodaethau gyda'r tîm cyllid wedi cadarnhau y bydd y brydles yn cael ei hadolygu yn ystod 2020-21 fel rhan o weithredu prydlesi IFRS 16. Asesir holl brydlesi, a gwneir diwygiadau lle mae'n berthnasol er mwyn sicrhau dosbarthu priodol yn unol â gofynion yr IFRS.*

- *Nodyn 36(e) – Dadansoddiad aeddfedrwydd offerynnau ariannol. Mae'r swm a ddadlennwyd ar gyfer rhwymedigaethau'n aeddfedu ddim mwyn na blwyddyn yn cael ei danddatgan £120,000. Nodyn dadleniad ydy hwn yn unig ac nid yw'n effeithio ar y sefyllfa ariannol ar 31 Mawrth 2020.*

Er nad yw'r rhain wedi'u haddasu yn y cyfrifon terfynol o hyd, yn y ddau achos nid oes unrhyw effaith ar y 'llinell waelod' a'r symudiad net cyffredinol i Gronfeydd Wrth Gefn. Y bwriad yw adlewyrchu'n gywir y ffordd y caiff yr eitemau hyn eu trin yn Natganiad Cyfrifon 2020-21.

#### **c). Busnes Gweithredol**

Mae'r Cynllun Ariannol Tymor Canolig yn rhagddyddio Covid-19 ond mae aliniad strategol gweithgarwch wedi'i gynnal ac felly mae'r cynlluniau strategol gwreiddiol yn parhau'n ddilys ac yn berthnasol fel sail ar gyfer rheolaeth yn hynny o beth.

Atgyfnerthodd yr Ymateb Covid Cyffredinol a gyhoeddwyd gan swyddfa'r Comisiynydd barhad blaenoriaethau allweddol y Comisiynydd ac mae proses cynllunio busnes 2020-21 hefyd yn mynd rhagddi gyda'r nod o ddarparu hyblygrwydd ac opsiynau ynghylch darparu gwasanaeth yn barhaus.

Felly, nid oes unrhyw bryder gan reolwyr nac Archwilio Cymru mewn perthynas â rhagdybiaeth Ar Waith.

#### **d). Digwyddiadau ar ôl y Cyfnod Adrodd**

Arweiniodd cyflwyno ymgynghoriad McCloud ym mis Gorffennaf 20 at ei gyflwyno fel digwyddiad Addasu ar ôl y fantolen. Mae'r ffigurau perthnasol wedi'u diweddarau yn y Datganiad Cyfrifon terfynol o ganlyniad.

Nid yw Covid-19 wedi arwain at unrhyw addasiad o ffigurau ond cyfeiriwyd ato mewn gwahanol elfennau o'r adroddiad Naratif (gan gynnwys Rhagolwg y Dyfodol), yn nodiadau'r datganiadau ariannol yn ôl y gofyn a hefyd yn yr DCB.

Nid oes unrhyw ddigwyddiadau eraill ar ôl y cyfnod adrodd i dynnu sylw aelodau CA.

### **Rhan 3 – Amgylchedd Rheoledig**

Arweiniodd Covid-19 at newid cyflym i arferion gwaith gyda'r rhan fwyaf o staff y swyddfa gefn yn cael cais i weithio gartref. O ganlyniad, datblygwyd a defnyddiwyd caledwedd a seilwaith i gefnogi hyn.

Y prosesau amgylcheddol rheoli allweddol yr effeithiwyd arnynt o ganlyniad i'r newid hwn oedd:

- Gwnaed newid cyffredinol i ddarparu rheolaeth fewnol o bell yn hytrach nag ar y safle gyda gweithgarwch profi o amgylch y newidiadau hyn yn cael eu cynnal yng nghamau cynnar Covid-19.
- Cyflwynwyd prosesau rheoli trysorlys digidol i ddisodli'r dull 'llofnod gwlyb' a ddefnyddiwyd yn hanesyddol.
- Diwygiwyd prosesau agor tendrau i broses ddigidol a oedd yn cynnwys rheolaethau digidol.
- Cadwyd mwy o arian yn y cyfrif cyfredol i sicrhau bod hylifedd yn cael ei gadw.

Y teimlad cyffredinol yw bod y newidiadau uchod wedi cael effaith gadarnhaol ar effeithlonrwydd a gwydnwch y prosesau heb gyfaddawdu ar lefel y rheolaeth. Mae'r prosesau newydd wedi gweithredu'n gadarn ac er bod y broses o sefydlu TGCh wedi arwain at staff yn mynychu'r safle ar gyfer rhai trafodion allweddol ar eithriad yn ystod camau cynnar y newid, mae'r prosesau wedi bod yn gweithredu'n effeithiol ac yn gyson am gyfnod. Mae'r ystyriaethau wedi cynnwys:

- Goblygiadau risg y newidiadau allweddol sy'n cael eu trafod o bryd i'w gilydd gan y CCA, PSC a'r Pennaeth Cyllid.
- Rhai newidiadau allweddol – symud proses reoli'r Trysorlys i lofnod electronig er enghraifft – yn cael eu trafod gan swyddog monitro'r Gyllideb gyda TIAA ar adeg eu cyflwyno i graffu ymhellach arnynt.
- Nid oes adolygiad ffurfiol yn cael ei gynnal gan yr Archwilwyr Mewnol hyd yma, er y byddant bellach yn cael eu hadolygu'n barhaus.

Yn fwy cyffredinol, atgyfnerthwyd rheolaeth fewnol hefyd drwy'r Llywodraethu a gyflwynwyd ac amlinellwyd yn yr ymateb i 'Ran A' yr adroddiad.

I grynhoi, nid oes penderfyniad wedi'i wneud eto i ymgorffori'n ffurfiol y ffyrdd newydd o weithio mewn polisi a rheolaeth Llu yn awyddus i gael mwy o graffu gan archwiliad mewnol, ond disgwylir bod y ffyrdd newydd o weithio yr un mor gadarn ac effeithlon yn y rhan fwyaf o achosion ac felly y cânt eu cadw.

#### **Rhan 4 – Rheoleidd-dra Gwariant (yn cynnwys Twyll a Gwall)**

##### **Rheoleidd-dra Gwariant**

Rhaid i brosesau adrodd ariannol addasu'n helaeth oherwydd Covid-19. Rhestrir y camau cychwynnol a gymerwyd isod:

- Creu cod swydd bwrpasol ym mis Chwefror 20 i olrhain gwariant uniongyrchol.
- Cyflwyno adroddiadau annibynnol ar PPE ac olrhain gwariant TG.
- Cyllid yn eitem sefydlog ar yr agenda yng nghyfarfod y grŵp Aur.
- Adroddiadau misol ar wariant Covid-19 a gyflwynwyd i'r Swyddfa Gartref a'u dosbarthu i'r CCA, PSC a Covid Aur.

Mae penderfyniadau ariannol allweddol wedi'u hategu yng nghyfarfodydd dyddiol y prif swyddogion (wedi'u gostwng wedyn i 3 gwaith yr wythnos) lle bo angen ac mae Gwerth am Arian wedi bod yn ystyriaeth ar bob penderfyniad allweddol.

Mae gwariant mwy dadleuol wedi bod yn destun trafodaeth gyda phenderfyniadau i gefnogi'r gadwyn gyflenwi oherwydd y risg y bydd methiant y farchnad yn cael ei ystyried fesul achos. Yn gysylltiedig â'r uchod, cyflwynwyd Nodyn Polisi Caffael 02/2020 i liniaru'r risg o weinyddu cyflenwyr ond dim ond ar eithriad ac mae unrhyw achosion o'i gymhwyso wedi cael eu hystyried yn ofalus.

Bydd gwariant o amgylch Covid-19 yn parhau i ategu'r cyfundrefnau adrodd presennol.

### **Twyll a Gwall**

Yn ystod Covid cydnabuwyd y risg uwch o Dwyll. Ystyriwyd nodiadau briffio twyll a dderbyniwyd drwy TIAA drwy'r prosesau llywodraethu mewnol a sefydlwyd gyda rhai cyfathrebiadau ymwybyddiaeth yn cael eu dosbarthu gan y CIO o ganlyniad, lle y bernir bod angen.

Os yw rheolaethau wedi'u lleddfu mewn unrhyw ardaloedd, ystyriwyd bod rheolaethau digolledu addas yn lliniaru risgiau Twyll neu Wall. Mae hyn wedi digwydd o ran y prosesau Recriwtio; Prosesau caffael a Rheoli Gwybodaeth.

Mae archwaeth risg am golled oherwydd twyll a gwallau wedi aros yn ddiglyfnewid o ganlyniad i Covid-19 ac mae proses Rheoli Risg bwrpasol wedi bod yn cyflwyno i gynorthwyo Rheoli mewn perthynas â Covid-19 yn fwy cyffredinol.

### **Crynodeb**

Mae ystyried y materion a amlinellir yn adroddiad y Swyddfa Archwilio Genedlaethol wedi bod yn ymarfer defnyddiol i'r graddau y bu meysydd i'w hystyried yn ofalus ym mhob adran o'r adroddiad.

Mae dull cadarn o sefydlu'r prosesau Llywodraethu ac adrodd gofynnol ar ddechrau Covid-19 wedi rhoi'r sefydliadau'n dda i ymateb i'r heriau mewn ffordd lle nad yw aliniad strategol wedi'i beryglu.

Nid yw'n syndod bod y materion Adrodd Ariannol a amlygwyd gan adroddiad y Swyddfa Archwilio Genedlaethol yn olrhain yn agos at y materion a nodwyd fel rhan o waith maes Archwilio Cymru. Ar y cyfan, mae'r rhain yn deillio o faterion y tu hwnt i reolaeth HGC neu swyddfa'r Comisiynydd (fel ansicrwydd prisio) ond lle bo angen, caiff prosesau ariannol 2020-21 eu diwygio i adlewyrchu'r camdatganiadau heb eu haddasu a nodwyd gan brosesau 2019-20.

Roedd angen i'r Amgylchedd Rheoli esblygu'n gyflym i adlewyrchu'r ffyrdd newydd o weithio a gyflwynwyd o ganlyniad i Covid-19. Er bod y newidiadau wedi'u hystyried a'u trafod yn ofalus yn fewnol, bydd rhaglen archwilio treigl TIAA yn rhoi rhagor o graffu a sicrwydd annibynnol maes o law.

Roedd angen tracio ac adrodd ar wariant hefyd i addasu'n gyflym ac eto, mae'r camau a sefydlwyd ar ddechrau'r broses wedi helpu i gadw llinell olwg a rheolaeth addas dros wariant drwy gydol y broses.

Yn olaf, mae'r bygythiadau cynyddol o dwyll a gwallau wedi cynyddu mewn rhyw ffordd o ganlyniad i Covid-19. I'r gwrthwyneb, nid yw'r awydd am risg yn y maes hwn wedi newid ac felly lle mae prosesau wedi addasu, rhoddwyd ystyriaeth – ac y byddant yn parhau i gael eu rhoi – i'r angen i gyflwyno rheolaethau digolledu fel y bo'n briodol.

### **Argymhellion**

Aelodau'r Cydbwyllgor Archwilio i nodi adroddiad y Cyfarwyddwr Cyllid ac Adnoddau.



**Cydbwyllgor Archwilio**  
**Dyddiad y Cyfarfod: 5 Hydref 2020**

<b>Teitl:</b>	<b>DIWEDDARIAD BWRDD SICRWYDD</b>
<b>Awdur:</b>	James Sutton, Pennaeth Cudd-wybodaeth/Sicrwydd Busnes
<b>Diben yr Adroddiad:</b>	Rhoi diweddariad ar waith y Bwrdd Sicrwydd
<b>Cyflwynir yr adroddiad i'r CA ar gyfer: (ticiwch un)</b>	<input type="checkbox"/> Penderfyniad <input type="checkbox"/> Trafodaeth <input type="checkbox"/> Sicrwydd <input checked="" type="checkbox"/> Gwybodaeth
<b>Crynodeb / Pwyntiau Allweddol:</b>	<ul style="list-style-type: none"><li>• Mae Bwrdd Sicrwydd yr Heddlu'n ffordd o reoli rhannau allweddol o lywodraethu ar lefel ymarferol, gan sicrhau bod y lefel iawn o drylwyredd yn dod i brosesau a dogfennau, a bod y rhain mor effeithlon ag y gallent fod.</li><li>• Cyfarfu Bwrdd Sicrwydd yr Heddlu ddiwethaf ar 8 Gorffennaf 2020. Canslwyd cyfarfod mis Awst oherwydd diffyg presenoldeb a dim materion brys yn cael eu cyflwyno. Mae'r cyfarfod nesaf ar 9 Medi 2020.</li><li>• Mae'r papur yn manylu eitemau a godwyd yng nghyfarfod mis Gorffennaf 2020 a'r rhai hynny sydd i fod yn y cyfarfod nesaf ym mis Medi 2020.</li><li>• Fel y gweithredwyd yn y Cydbwyllgor Archwilio diwethaf, mae'r Cylch Gorchwyl drafft diwygiedig wedi'u rhannu gydag aelodau'r Cydbwyllgor Archwilio, fel y mae Gweithrediadau a Chofnod Penderfyniadau cyfarfod mis Gorffennaf 2020.</li></ul>
<b>Argymhellion:</b>	Gwahoddir y Cydbwyllgor Archwilio i nodi cynnwys yr adroddiad.
<b>Effaith Cofrestr Risgiau:</b>	Dim
<b>Goblygiadau Sicrwydd:</b>	Gorchwyl y Bwrdd Sicrwydd yw sicrhau fod rhannau allweddol o lywodraethu fel polisi, cynlluniau parhad busnes a mapio sicrwydd yn addas i'r diben ac yn cael eu craffu.
<b>Effaith Cydraddoldeb:</b>	Mae'r Bwrdd Sicrwydd yn sicrhau fod Aseidiadau Effaith Cydraddoldeb yn cael eu hymgymryd ar gyfer bob Polisi a Chanllaw.
<b>Gwybodaeth wedi'u heithrio o ddadleniad:</b>	Dim





## Diweddariad Bwrdd Sicrwydd yr Heddlu

### 1. Diweddariad ers y Cydbwyllgor Archwilio diwethaf

- 1.1 Cyfarfu Bwrdd Sicrwydd yr Heddlu ddiwethaf ar 8 Gorffennaf 2020. Canslwyd cyfarfod mis Awst oherwydd diffyg presenoldeb a dim materion brys yn cael eu cyflwyno. Mae'r cyfarfod nesaf ar 9 Medi 2020.
- 1.2 Gwnaeth agenda cyfarfod mis Gorffennaf edrych ar y pwyntiau canlynol yn ogystal ag eitemau agenda sefydlog.
  - Adolygiad o'r cylch gorchwyl
  - Parhad busnes ac adferiad wedi COVID – cyflwyno cynllunio pandemig, ac amgyffred y gwersi a ddysgwyd
  - Diweddariad Risg – diweddariad cyffredinol a dogfen ddrafft o Gyfarwyddyd Mapio Sicrwydd
  - Diweddariad polisi – amlygu polisiâu a gyflwynwyd i'r SLT
  - Eitemau i'w hadolygu a'u cytuno
    - Gweithdrefn Gweithredu Safonol y Ganolfan Ddata
    - Canllawiau Arfer Stelcian ac Aflonyddu
    - Canllawiau Arfer yr Uned Gwarchod Pobl Fregus
    - Canllawiau Arfer Unigolion Coll
    - Canllawiau Arfer Cynllun Bwrsariaeth
- 1.3 Fel y gweithredwyd yn y Cydbwyllgor Archwilio diwethaf, mae'r Cylch Gorchwyl drafft diwygiedig wedi'u rhannu gydag aelodau'r Cydbwyllgor Archwilio, fel y mae Gweithrediadau a Chofnod Penderfyniadau cyfarfod mis Gorffennaf 2020.

### 2. Diweddariad ar feysydd llywodraethu a gyfeiriwyd atynt yn yr adroddiad diwethaf

- 2.1 Dywedodd yr adroddiad diwethaf fod cynnod nesaf y gwaith polisi yn berthnasol i amgyffred nifer o benderfyniadau polisi a wnaed drwy'r gwaith cynllunio Covid-19. Mae hyn er mwyn sicrhau eu bod yn drwy'r broses lywodraethu iawn, a'u bod yn cael eu hadlewyrchu mewn polisi.
- 2.2 Cyflwynwyd hyn ym Mwrdd Sicrwydd mis Gorffennaf yn eitem agenda parhad busnes COVID.
- 2.3 Cyfeiriwyd hefyd yn yr adroddiad diwethaf am yr angen i ystyried cynllunio ar gyfer pandemig yn gyffredinol.
- 2.4 Roedd yr eitem parhad busnes ar agenda mis Gorffennaf yn cynnwys ystyried o gynllunio ar gyfer pandemig, datblygu cynllun pandemig pwrpasol, a thrafodwyd goblygiadau cynlluniau parhad busnes presennol hefyd.
- 2.5 Mynegodd yr adroddiad diwethaf y bydd y Bwrdd Sicrwydd nesaf yn derbyn y pecyn cyfarwyddyd mapio sicrwydd sydd wedi'i ddatblygu i sicrhau ei fod yn addas i'r diben ac yn darparu'r lefel gywir o wybodaeth.
- 2.6 Digwyddodd hyn ym Mwrdd Sicrwydd mis Gorffennaf 2020.



- 2.7 Edrychir ar fwy o fanylion ar waith sy'n cael ei ymgymryd tu allan i'r Bwrdd Sicrwydd am risg yn y Diweddariad Risg sydd hefyd ar agenda'r Cydbwyllgor Archwilio.
- 2.8 Edrychir ar Faterion Llywodraethu yn y Diweddariad Llywodraethu sydd hefyd ar agenda'r Cydbwyllgor Archwilio.

### 3. Cyfarfod nesaf

- 3.1 Eitemau o bwys ar gyfer y Bwrdd Sicrwydd nesaf ym mis Medi yw:
  - Cylch Gorchwyl Bwrdd Sicrwydd
  - Fframwaith Llywodraethu'r Heddlu – cais i gymeradwyo
  - Polisi Iechyd Meddwl – cais i ddatgomisiynu
  - Polisi Rhestrau Rheoli Mynediad RMS – cais i ddatgomisiynu

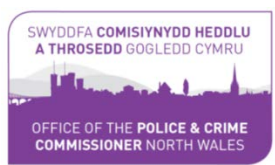


## Cydbwyllgor Archwilio

Dyddiad y Cyfarfod: 5/10/2020

<b>Teitl:</b>	Bwrdd Cyd Lywodraethu
<b>Awdur:</b>	Kate Jackson, Prif Swyddog Cyllid
<b>Diben yr adroddiad:</b>	Diweddariad
<b>Cyflwynir yr adroddiad i'r CA ar gyfer: (ticiwch un)</b>	<input type="checkbox"/> Penderfyniad <input type="checkbox"/> Trafodaeth <input type="checkbox"/> Sicrwydd <input type="checkbox"/> X Gwybodaeth
<b>Crynodeb / Pwyntiau Allweddol:</b>	<ul style="list-style-type: none"><li>Mae gweithredu argymhellion yr Adolygiad Llywodraethu yn mynd yn dda.</li><li>Mae'r strwythur llywodraethu wedi'i gadarnhau, ac mae'r holl fyrddau mewn lle namyn dau.</li><li>Mae'r cylch gorchwyl a'r cynlluniau gwaith yn cael eu hadnewyddu.</li><li>Cytunwyd y byddai diweddariadau i'r daenlen fframwaith llywodraeth yn cael ei gwblhau gan grŵp gorchwyl a gorffen. Bydd y gwaith hwn yn hwyluso paratoi'r Datganiadau Llywodraethu Blynnyddol ar gyfer 2020/21.</li></ul>
<b>Argymhellion:</b>	<ul style="list-style-type: none"><li>Bod aelodau'r Cyd Bwyllgor Archwilio yn nodi gwaith y Bwrdd Cyd Lywodraethu.</li><li>Aelodau o'r Cydbwyllgor Archwilio i fod yn ymwybodol fod ganddynt wahoddiad sefydlog i fynychu'r Bwrdd Cyd Lywodraethu, ac y darperir papurau a chofnodion cyfarfodydd iddynt ar gais.</li></ul>
<b>Effaith cofrestr risgiau:</b>	Mae'r ffordd y rheolir risg yn rhan annatod o lywodraethu da a chaiff ei ystyried o fewn y Fframwaith Llywodraethu.
<b>Goblygiadau sicrwydd:</b>	Mae'r Bwrdd Cyd Lywodraethu yn goruchwyllo newidiadau i drefniadau sicrwydd yn dilyn yr Adolygiad Llywodraethu a ymgymerwyd yn 2019/20.  Mae'r Bwrdd Cyd Lywodraethu yn goruchwyllo unrhyw newidiadau yn y dyfodol i'r Llawlyfr Llywodraethu.
<b>Effaith Cydraddoldeb:</b>	Dim
<b>Gwybodaeth wedi'u heithrio o ddadleniad:</b>	Dim

## CYDBWYLLGOR ARCHWILIO



5 Hydref 2020

Bwrdd Cyd Lywodraethu

Adroddiad gan Brif Swyddog Cyllid y Comisiynydd  
Heddlu a Throsedd



### 1. Cefndir

- 1.1. Ffurfiwyd y Bwrdd Cyd Lywodraethu yn 2014 er mwyn dogfennu trefniadau llywodraethu Swyddfa'r Comisiynydd Heddlu a Throsedd a Heddlu Gogledd Cymru.
- 1.2. Bydd y Pwyllgor yn cyfarfod pedair gwaith y flwyddyn, ac mae rhaglen waith wedi'i pharatoi.
- 1.3. Estynnir gwahoddiad sefydlog i aelodau o'r Cydbwyllgor Archwilio i'r cyfarfod. Aeth dau aelod o'r Cydbwyllgor ar 7 Medi 2020.

### 2. Argymhellion

- 2.1. Bod aelodau'r Cyd Bwyllgor Archwilio yn nodi gwaith y Bwrdd Cyd Lywodraethu.
- 2.2. Aelodau o'r Cydbwyllgor Archwilio i fod yn ymwybodol fod ganddynt wahoddiad sefydlog i fynychu'r Bwrdd Cyd Lywodraethu, ac y darperir papurau a chofnodion cyfarfodydd iddynt ar gais.
- 2.3. Aelodau i adolygu'r Datganiad Llywodraethu Blynyddol.

### 3. Gwaith y Bwrdd Cyd Lywodraethu

- 3.1. Yn unol â'r Cylch Gorchwyl newydd nid yw'r Bwrdd Cyd Lywodraethu bellach angen ystyried gwaith y Fframwaith Llywodraeth ymhob cyfarfod. Bwriedir diweddarau hyn ar wahân, a chaiff ei ystyried gan y Bwrdd Cyd Lywodraethu bob gwanwyn, cyn paratoi datganiadau Llywodraethu Blynyddol.
- 3.2. Yn y cyfarfod a gynhaliwyd ar 7 Medi 2020, trafodwyd y canlynol:

#### 3.2.1. Cylch Gorchwyl

Adolygwyd y Cylch Gorchwyl eto, a chytunwyd ar y diwygiadau canlynol:

- Ychwanegu Cyfreithiwr yr Heddlu fel aelod o'r bwrdd
- Cynnwys Panel Heddlu a Throsedd Gogledd Cymru yn y rhestr o randdeiliaid

- Nodwyd dau grŵp gorchwyl a gorffen ar gyfer y Bwrdd Cyd Lywodraethu:
  - Y cyntaf i weithio ar ddiweddarau taenlen y fframwaith llywodraethu a fydd yn hwyluso drafftio'r Datganiadau Llywodraethu Blynyddol;
  - Y llall ydy monitro gweithredu'r Adolygiad Llywodraethu.
 Nodwyd y gall grwpiau gorchwyl a gorffen gael eu nodi'n ddiweddarach. Os yw gorchwyl yn unigryw yn ei natur, yna mae'n briodol cau grŵp gorchwyl a gorffen pan mae ei waith wedi darford.
- Bod y Bwrdd Sicrwydd yn hysbysu'r Bwrdd Cyd Lywodraethu

### 3.2.2 Cyfrifon statudol

Gwnaeth y Cyfarwyddwr Cyllid ac Adnoddau gyflwyno papur yn amlinellu'r ymdriniaeth i ddatblygu'r adroddiad Naratif o fewn cyfrifon statudol 2019/20.

O fewn Datganiadau Cyfrifon 2019/20 mae newidiadau i'r Adroddiad Naratif, gyda'r nod o wella eglurder a hygrychedd, a mwy o ffocws ar gyflawniad ariannol yn berthnasol i gyflawni allbynnau yn ystod y flwyddyn. Mae Datganiad Llywodraethu Blynyddol 2019/20 wedi'i ddiweddarau hefyd er mwyn sicrhau ei fod yn rhoi mwy o ffocws ar y trefniadau adolygu llywodraethu, ac nid ond disgrifiad o'r trefniadau mewn lle. Roedd trafodaeth o'r ymdriniaethau a gymerwyd gan gyrff plismona amrywiol yng Nghymru a Lloegr.

Ar gyfer 2020/21, hysbysodd y Cyfarwyddwr Cyllid ac Adnoddau y bydd angen i hyn allu cael ei ailadrodd mewn blynyddoedd i ddod, beth bynnag fo'r canlyniad yn 2019/20. Mae sefyllfa'r pandemig wedi oedi dyddiad cymeradwyaeth derfynol cyfrifon 2019/20, sydd wedi caniatáu amser am ddatblygiad. Fodd bynnag, disgwylir y bydd yr amserlen yn dychwelyd y flwyddyn nesaf, ac y disgwylir i gymeradwyaeth terfynol y cyfrifon archwiliedig fod erbyn diwedd mis Gorffennaf.

### 3.2.3 Adolygiad Llywodraethu

Rhoddodd Pennaeth Rheoli Gwybodaeth a'r Swyddog Llywodraethu a Pholisi ddiweddariad am gynnydd tuag at weithredu argymhellion yr Adolygiad Llywodraethu. Mae'r Cynllun Dirprwyo bron a'i gwblhau. Mae'r gwaith i weithredu Strwythur Llywodraethu'r Heddlu yn mynd yn dda, ac mae'r Cylch Gorchwyl a'r cynlluniau gwaith yn cael eu diweddarau.

Cadarnhawyd nad yw'r Bwrdd Cyllid ac Adnoddau wedi'i sefydlu eto, a bod y Bwrdd Newid a Chydweithrediad Strategol yn parhau i gael ei drawsnewid. Ond mae gweddill y Strwythur Llywodraethu a gytunwyd mewn lle. Mae'r gwaith yn parhau i gwblhau gweithredu'r strwythur newydd.

Argymhellodd aelodau'r Cydbwyllgor Archwilio y dylid ychwanegu dyddiadau targed i'r rhaglen waith ar gyfer yr Adolygiad Llywodraethu. Mae hyn er mwyn y gellir monitro cynnydd. Argymhellwyd hefyd y dylid ceisio sicrwydd fod y byrddau amrywiol nid yn unig wedi'u sefydlu, ond eu bod hefyd yn cyfarfod yn rheolaidd fel y cynlluniwyd.

#### 3.2.4 Archwilio Mewnol

Fel y cytunwyd eisoes, roedd argymhellion a nodiadau briffio cleientiaid a ystyriwyd gan y Bwrdd Cyd Lywodraethu wedi'u cyfyngu i'r rhai hynny ynghylch llywodraethu a risg.

Ystyriwyd tri argymhelliad archwilio mewnol gan y Bwrdd Cyd Lywodraethu. Mae un o'r rhain wedi'i wneud eisoes, ac mae'r ddau arall yn cael eu gweithredu.

Roedd aelodau'r Bwrdd Cyd Lywodraethu yn fodlon gydag ymateb rheolwyr i'r nodiadau briffio cleientiaid.

#### 3.2.5 Archwilio Allanol

Diweddarodd y Pennaeth Cyllid y Bwrdd Cyd Lywodraethu ar gynnydd gyda gwaith Archwilio Cymru. Y nod yw cael y gwaith archwilio wedi'i gwblhau cyn cyfarfod y Cydbwyllgor Archwilio ar 5 Hydref 2020. Byddai set o gyfrifon drafft yn barod yn ystod yr wythnos yn dechrau 7 Medi 2020, yn barod ar gyfer y trafodaethau gyda'r Cydbwyllgor Archwilio ar 15 Medi. Fodd bynnag, ni fyddai hyn yn cynnwys addasiadau i'r Gronfa Bensiwn o ganlyniad i brisiad Adran Actiwari'r Llywodraeth, gan na fyddai'r rhain ar gael ar amser.

#### 3.2.6 Argymhellion gan y Cydbwyllgor Archwilio

Gwnaeth y Swyddfa Archwilio Genedlaethol gyhoeddi rhestr o gwestiynau y gallai aelodau'r cydbwyllgorau archwilio ddymuno gofyn i gyrff a archwilir gan y Swyddfa. Gofynnodd aelodau'r Cydbwyllgor Archwilio i'r cwestiynau hyn gael eu hateb o ran Heddlu Gogledd Cymru a SCHTh. Paratowyd ymateb, dan arweiniad y Cyfarwyddwr Cyllid ac Adnoddau.

Gwnaeth aelodau'r Cydbwyllgor Archwilio wneud sylwadau fod ateb y cwestiynau hyn yn creu ciplun defnyddiol o'r sefydliadau. Gwnaeth y Cyfarwyddwr Cyllid ac Adnoddau gydnabod fod gwerth mewn cwblhau'r ymarfer. Fodd bynnag, gyda thros 100 o gwestiynau i gyd, byddai hyd yn oed yn fwy defnyddiol pe gallai'r Cydbwyllgor Archwilio roi canllawiau ar le i ganolbwyntio.

### 3.2.7 Bwrdd Sicrwydd

Gwnaeth Pennaeth Rheoli Gwybodaeth roi diweddariad ar waith y Bwrdd Sicrwydd. Roedd y Bwrdd Sicrwydd i gyfarfod ar 9 Medi 2020.

Rhoddwyd diweddariad ar reoli risgiau Covid.

### 3.3. Cynhelir y cyfarfod nesaf ar 5 Tachwedd 2020.

## 4. GOBLYGIADAU

4.1	Cydraddoldeb	Mae'r Prif Gwnstabl a'r Comisiynydd Heddlu a Throsedd yn gweithredu gan dalu sylw i'r egwyddorion a sefydlwyd yn y Cynllun Cydraddoldeb ar y Cyd. Ystyrir cydraddoldeb o fewn y Fframwaith Llywodraethu.
4.2	Ariannol	Mae'r ffordd y rheolir cyllid yn rhan annatod o lywodraethu da. Ystyrir polisiau ariannol a monitro systemau ariannol a pherfformiad o fewn y Fframwaith Llywodraethu.
4.3	Cyfreithiol	Mae'n ofyniad cyfreithiol cyhoeddi Datganiadau Llywodraethu Blynyddol ar ran y Comisiynydd Heddlu a Throsedd a'r Prif Gwnstabl ochr yn ochr â'r Datganiadau Cyfrifon bob blwyddyn. Un o ddibenion y Bwrdd Cyd Lywodraethu yw cofnodi gweithgareddau llywodraethu corfforaethau undyn (a sicrhau y caiff unrhyw bryderon sylw) fel bod y Datganiadau Llywodraethu Blynyddol yn cael eu paratoi'n gywir ac yn amserol.
4.4	Cymunedol a Gwerth Cymdeithasol	Caiff polisiau amgylcheddol, canlyniadau ac ymgysylltiad (a monitro'r rhain) eu hystyried o fewn y Fframwaith Llywodraethu. Mae hyn yn cynnwys Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2017.
4.5	Risg	Mae'r ffordd y rheolir risg yn rhan annatod o lywodraethu da a chaiff ei ystyried o fewn y Fframwaith Llywodraethu.
4.6	Cynllun Heddlu a Throsedd	Mae'r amcanion yn y Cynllun Heddlu a Throsedd yn sylfaenol bwysig i'r ddwy gorfforaeth undyn. Ystyrir y ffordd y caiff hyn ei fonitro o fewn y Fframwaith Llywodraethu.

**Awdur yr Adroddiad**

Kate Jackson

Prif Swyddog Cyllid, SCHTh





**Pwyllgor Archwilio**  
**Dyddiad y Cyfarfod: 5 Hydref 2020**

<b>Teitl:</b>	<b>PROSIECT LLYWODRAETHU HEDDLU GOGLEDD CYMRU</b>
<b>Awdur:</b>	Prif Uwcharolygydd Dros Dro Gwasanaethau Corfforaethol
<b>Diben yr Adroddiad:</b>	Rhoi diweddariad pellach i'r Cydbwyllgor Archwilio ar y cynnydd wrth weithredu'r argymhellion a oedd yn codi o'r Adolygiad Llywodraethu.
<b>Cyflwynir yr adroddiad i'r CA ar gyfer: (ticiwch un)</b>	<input type="checkbox"/> Penderfyniad <input type="checkbox"/> Trafodaeth <input type="checkbox"/> Sicrwydd <input checked="" type="checkbox"/> Gwybodaeth
<b>Crynodeb / Pwyntiau Allweddol:</b>	<ul style="list-style-type: none"><li>• Mae Cynllun Dirprwyo wedi'i ddrafftio ar hyn o bryd yn disgwyl cymeradwyaeth derfynol gan Brif Swyddogion.</li><li>• Mae Strwythur Llywodraethu diwygiedig yr Heddlu wedi'i lansio yn yr Heddlu.</li></ul>
<b>Argymhellion:</b>	Gwahoddir y Cydbwyllgor Archwilio i nodi'r cynnydd a gyflawnwyd hyd yma.
<b>Effaith Cofrestr Risgiau:</b>	Dim
<b>Goblygiadau Sicrwydd:</b>	Mae'r prosiect yn anelu i gryfhau llywodraethu Heddlu Gogledd Cymru drwy sicrhau bod gan yr Heddlu drefniadau a strwythurau effeithlon, effeithiol a chadarn mewn lle. Mae'r prosiect, felly, yn cyfrannu'n uniongyrchol at ddatblygu a gwella sicrwydd ledled yr Heddlu.
<b>Effaith Cydraddoldeb:</b>	Dim
<b>Gwybodaeth wedi'u heithrio o ddadleniad:</b>	Dim



## Prosiect Llywodraethu Heddlu Gogledd Cymru

### 1. Cyflwyniad

- 1.1 Diben yr adroddiad hwn yw rhoi diweddariad pellach i'r Cydbwyllgor Archwilio ar y cynnydd wrth weithredu'r argymhellion a oedd yn codi o'r Adolygiad Llywodraethu. Mae trosolwg o nod ac amcanion y Prosiect Llywodraethu, a chrynodeb o ganfyddiadau, casgliadau ac argymhellion yr Adolygiad Llywodraethu wedi'u rhoi mewn adroddiadau ar wahân i'r Cydbwyllgor Archwilio ar 28 Tachwedd 2019 a 9 Mawrth 2020 yn y drefn honno.
- 1.2 Rhoddir trosolwg lefel uchel o gynnydd yn erbyn bob argymhelliad yn **Atodiad 1**. Dylid nodi fod yr Heddlu wedi cytuno i flaenoriaethu gweithredu'r argymhellion o ran creu'r Cod Llywodraethu Corfforaethol; creu Cynllun Dirprwyo'r Prif Gwnstabl; ac adnewyddu Strwythur Llywodraethu'r Heddlu.

### 2. Cynllun Dirprwyo'r Prif Gwnstabl

Mae'r Cynllun Dirprwyo wedi'i baratoi i roi fframwaith ar gyfer sicrhau bod busnes Heddlu Gogledd Cymru yn cael ei gyflawni'n gyfreithlon, yn effeithlon ac yn effeithiol. Gwneir hyn drwy amlinellu pwy sydd gan awdurdod o fewn yr Heddlu er mwyn arfer rhai grymoedd a swyddogaethau ar ran y Prif Gwnstabl. Mae'r Cynllun Dirprwyo, felly, yn anelu i sicrhau nad yw penderfyniadau'n cael eu hoedi'n ddiangen ac y gwneir penderfyniadau ar y lefel briodol.

#### 2.2 Mae'r Cynllun Dirprwyo yn amlinellu:

- Rolau a Chyfrifoldebau Allweddol y Prif Gwnstabl;
- Grymoedd a Swyddogaethau a gedwir gan y Prif Gwnstabl (gan gynnwys y materion a ddylid cael eu cyfeirio at y Prif Gwnstabl am benderfyniad);
- Grymoedd a Swyddogaethau a Ddirprwir i'r Dirprwy Brif Gwnstabl, Prif Gwnstabl Cynorthwyol a'r Cyfarwyddwyr Cyllid ac Adnoddau (gan gynnwys swyddogaethau statudol y Cyfarwyddwr Cyllid ac Adnoddau fel Prif Swyddog Cyllid y Prif Gwnstabl);
- Dirprwyaethau Ariannol;
- Grymoedd a Swyddogaethau Dirprwyol Eraill (er enghraifft, o ran caniatáu, adnewyddu a diddymu tystysgrifau drylliau tanio a gynnu haels).

Mae'r Cynllun Dirprwyo yn seiliedig ar enghreifftiau sy'n deillio o Heddluoedd eraill. Mae wedi'i ddatblygu mewn ymgynghoriad â'r Cyfarwyddwr Cyllid ac Adnoddau, Prif Uwcharolygydd Dros Dro Gwasanaethau Corfforaethol, Cadeirydd y Bwrdd Sicrwydd, Swyddog Polisi a Llywodraethu a chydweithwyr eraill er mwyn adlewyrchu anghenion ac amgylchiadau'r Heddlu. Mae'r Cynllun Dirprwyo hefyd wedi'i adolygu gan Gyfreithiwr yr Heddlu er mwyn sicrhau ei fod yn ddigon cadarn ac yn eglur o safbwynt cyfreithiol.

Mae'r Cynllun Dirprwyo wedi'i symud ymlaen i ffurf drafft a'r cam nesaf ydy cael cymeradwyaeth gan Grŵp y Prif Swyddogion fel ei fod yn cael ei fabwysiadu'n ffurfiol gan y Prif Gwnstabl. Bydd copi o'r Cynllun Dirprwyo ar gael i aelodau o'r Cydbwyllgor Archwilio unwaith y caiff ei gymeradwyo.

### 3. Adnewyddu Strwythur Llywodraethu'r Heddlu

- 3.1 Mae Strwythur Llywodraethu'r Heddlu wedi'i adnewyddu yn dilyn ymgynghoriad helaeth ar gynigion drafft gyda chydweithwyr ledled yr Heddlu a SCHTh, ynghyd ag aelodau o'r Cydbwyllgor Archwilio. Cytunwyd ar y strwythur sydd wedi'i adnewyddu ynghlwm yn **Atodiad 2** yng nghyfarfod yr Uwch Dîm Arweinyddiaeth ar 3 Awst 2020.
- 3.2 Mae gwaith ar y gweill ar hyn o bryd i adolygu ac adnewyddu cylch gorchwyl holl fyrddau lefel uchel. Ar ben hyn, gofynnwyd i holl fyrddau lefel uchel greu cynllun gwaith arfaethedig ar gyfer y 12 mis nesaf hefyd.



3.3. Unwaith mae'r holl fyrddau lefel uchel wedi cyflwyno eu cylch gorchwyl adnewyddadwy ac wedi anfon cynlluniau gwaith ymlaen, gofynnir i is-grwpiau gynnal adolygiad o'u cyfarfodydd er mwyn ystyried

- Diben y cyfarfod
- A yw'n ychwanegu unrhyw werth neu beidio / a oes ei angen o hyd
- Adnewyddu eu cylch gorchwyl

#### 4. Fframwaith Llywodraethu'r Heddlu

4.1 Mae Fframwaith Llywodraethu'r Heddlu sydd ynghlwm yn **Atodiad 3** wedi cael ei greu a'i gymeradwyo gan y Bwrdd Sicrwydd ar 9 Medi 2020.

4.2 Mae'r Fframwaith yn dod â'r prosesau a chanllawiau amrywiol a grëwyd gan y Rheolwr Llywodraethu Dros Dro at ei gilydd fel canllaw defnyddiol ar gyfer cydweithwyr yn yr Heddlu.

#### 5. Bwrdd Prosiectau

5.1 Mae'r Bwrdd Prosiectau wedi parhau i gyfarfod yn bell bob mis er mwyn adolygu cynnydd a siapio'r prif feysydd gwaith a amlinellir uchod. Aelodau'r Bwrdd Prosiectau yw:

- Prif Uwcharolygydd Dros Dro Gwasanaethau Corfforaethol (Cadeirydd)
- Cyfarwyddwr Cyllid ac Adnoddau
- Pennaeth Cudd-wybodaeth Busnes
- Arweinydd Polisi a Llywodraethu (Rheolwr Prosiect)

5.3 Gwnaiff y Bwrdd Prosiectau barhau i gyfarfod bob mis er mwyn sicrhau bod y gweithrediadau sy'n weddill yn cael eu cyflawni'n llawn.

#### 6. Argymhelliad

6.1 Gwahoddir y Cydbwyllgor Archwilio i nodi'r cynnydd a gyflawnwyd hyd yma.



## Atodiad 1

<p><b>Argymhelliad 1</b> Dylai'r Heddlu greu Cynllun Dirprwyo er mwyn amlinellu'n glir pwy sydd gan awdurdod er mwyn arfer grymoedd a swyddogaethau penodol ar ran y PG.</p>	Mewn bod – yn disgwyl cymeradwyaeth derfynol.
<p><b>Argymhelliad 2</b> Dylai'r Heddlu greu dogfen yn manylu ei fframwaith llywodraethu corfforaethol a'r ffordd y mae'n anelu i gyflawni egwyddorion creiddiol 'llywodraethu da'. Dylid adolygu, a diweddarau'r fframwaith llywodraethu yn flynyddol, lle mae angen fel rhan o'r broses o baratoi Datganiad Llywodraethu Blynyddol yr Heddlu. Dylai'r Heddlu ystyried creu a chyhoeddi dogfen fframwaith llywodraethu gorfforaethol ar y cyd gyda Swyddfa'r CHTh er mwyn atodi'r Llawlyfr Llywodraethu.</p>	Gweithredwyd
<p><b>Argymhelliad 3</b> Dylai'r Heddlu sicrhau bod y grymoedd a swyddogaethau a ddirprwyir gan y PG i'r Prif Swyddogion yn cael eu dogfennu yn y Cynllun Dirprwyo (gweler Argymhelliad 1). Dylai'r Heddlu hefyd roi trosolwg o gyfrifoldebau pob Prif Swyddog o ran llywodraethu yn y ddogfen fframwaith llywodraethu corfforaethol (gweler Argymhelliad 2).</p>	Gweithredwyd
<p><b>Argymhelliad 4</b> Dylai'r Heddlu gynyddu ei allu mewn llywodraethu drwy un ai: (a) creu swydd ymroddedig, neu (b) ad-drefnu adnoddau presennol er mwyn rhoi mwy o gymorth ar gyfer llywodraethu. Dylai'r Heddlu edrych ar fanteision ac anfanteision y ddau opsiwn yn llawn er mwyn sicrhau ei fod yn rhoi lefel briodol o adnoddau mewn lle. Mae hyn yn gymesur â maint y sefydliad, er mwyn rheoli, goruchwyllo a chydlynu ei drefniadau llywodraethu yn effeithiol ac effeithlon.</p>	Gweithredwyd
<p><b>Argymhelliad 5</b> Dylai'r Heddlu sicrhau bod teitlau a neilltuir i'w wahanol gyfarfodydd llywodraethu yn adlewyrchu eu rôl a'u lefel awdurdod yn gywir. Bydd hyn yn arwain at fwy o gysondeb ledled y strwythur llywodraethu ac yn sicrhau bod rôl a lefelau awdurdod gwahanol gyfarfodydd yn cael eu deall yn glir drwy'r sefydliad drwyddo draw.</p>	Gweithredwyd
<p><b>Argymhelliad 6</b> Dylai'r Heddlu greu a myned ati i reoli cofrestr fyw o'i holl brif gyfarfodydd llywodraethu ynghyd â sefydlu proses glir ar gyfer hysbysu am ac amgyffred unrhyw newidiadau a wneir i'r strwythur llywodraethu. Mae hyn er mwyn sicrhau bod y gofrestr a'r siart llywodraethu yn cael eu diweddarau'n barhaus.</p>	Gweithredwyd
<p><b>Argymhelliad 7</b> Dylai'r Heddlu adnewyddu ei strwythur llywodraethu er mwyn sicrhau fod ad-drefnu cyfarfodydd yn addas at y diben o ran cymell blaenoriaethau a chyflawniad yr Heddlu ymlaen, gan gynorthwyo llywodraethu da a galluogi gwneud penderfyniadau effeithiol. Wrth adnewyddu'r strwythur, dylai'r Heddlu ystyried egwyddorion creiddiol 'llywodraethu da' yn llawn fel yr amlinellir yn Cyflawni Llywodraethu Du – Nodyn Canllaw i Gyrrff Plismona (CIPFA, 2016) ynghyd â Fframwaith Asesu Effeithiolrwydd, Effeithlonrwydd a</p>	Gweithredwyd



<p>Chyfreithlondeb yr Heddlu ('PEEL') HMICFRS. Dylai'r Heddlu hefyd ddiffinio'r cysylltiad rhwng y cyfarfodydd llywodraethu cyffredinol a'r Uwch Dimau Rheoli yn y pum maes busnes yn well gyda golwg ar gyflawni mwy o fusnes yr Heddlu drwy'r cyfarfodydd hyn.</p>	
<p><b>Argymhelliad 8</b> Dylai'r Heddlu roi canllawiau cliriach ar y wybodaeth safonol a ddylid cael ei chynnwys ym mhob adran o'r templed corfforaethol. Mae hyn er mwyn sicrhau bod Cylch Gorchwyl bod cyfarfod yn eglur a manwl, yn enwedig o ran ei 'ddiben' a'i 'amcanion'. Dylai'r Heddlu hefyd roi canllawiau cliriach ynghylch pa rai o'i gyfarfodydd sydd angen cworwm a pha rai sydd ddim.</p>	Gweithredwyd
<p><b>Argymhelliad 9</b> Ni ddylai'r Heddlu bob amser geisio penodi Cadeirydd ar sail rheng oni bai ei fod er budd gorau'r Heddlu i wneud am resymau gweithredol, gwleidyddol, enw da a / neu ariannol. Yn hytrach, dylid ystyried penodi unigolyn gyda'r sgiliau a'r wybodaeth briodol i arwain y cyfarfod. Wrth wneud, byddai'r Heddlu angen rhoi mwy o eglurder ar rôl Cadeirydd, a sicrhau bod pob un a benodir i'r rôl hon wedi'u grymuso i ymarfer y dyletswyddau sy'n gysylltiedig â'r rôl yn llawn.</p>	Gweithredwyd
<p><b>Argymhelliad 10</b> Dylai'r Heddlu benodi Is-gadeirydd ar gyfer bob cyfarfod lle byddai'n gall gwneud er mwyn sicrhau bod busnes y cyfarfodydd yn gallu parhau yn absenoldeb y Cadeirydd. Wrth wneud, byddai'r Heddlu angen sicrhau bod gan yr Is-gadeirydd fandad ac awdurdod clir er mwyn dirprwyo yn absenoldeb y Cadeirydd.</p>	Parhaus – mae'n ffurfio rhan o adolygu'r cylch gorchwyl fel rhan o weithredu'r strwythur llywodraethu adnewyddadwy.
<p><b>Argymhelliad 11</b> Dylai'r Heddlu ddiwygio'r templed Cylch Gorchwyl corfforaethol er mwyn cynnwys adran ar wahân ar 'Aelodau', 'Mynychwyr / Ymgynghorwyr' a 'Rhanddeiliaid'.</p>	Gweithredwyd
<p><b>Argymhelliad 12</b> Dylai'r Heddlu sicrhau bod pawb sy'n dod i gyfarfod ar ran maes busnes neu gorff allanol yn glir am eu cyfrifoldeb. Mae hyn er mwyn sicrhau cyfathrebu dwyffordd effeithiol rhwng y cyfarfod a'r maes busnes neu gorff allanol maent yn ei gynrychioli.</p>	Gweithredwyd
<p><b>Argymhelliad 13</b> Dylai'r Heddlu roi mwy o eglurder ar gyfarfodydd / materion sydd angen mewnbwn gan Ffederasiwn HGC ac Unsain (ac unrhyw grŵp staff neu gymdeithas perthnasol) a'u galluogi i gyfrannu at drafodaethau ar y materion hynny yn y modd mwyaf effeithlon posibl.</p>	Parhaus – bydd ymgynghoriad gyda'r Heddlu a Chymdeithasau Staff yn ffurfio rhan o weithredu'r strwythur llywodraethu adnewyddadwy.
<p><b>Argymhelliad 14</b> Dylai'r Heddlu sefydlu meini prawf eglur ar gyfer penderfynu pa unigolion ddylai gael eu categoreiddio fel 'Aelodau', 'Mynychwyr / Ymgynghorwyr' a 'Rhanddeiliaid'. Mae hyn er mwyn sicrhau bod y bobl iawn ar y lefel iawn gyda'r sgiliau a gwybodaeth iawn yn gysylltiedig â'r cyfarfodydd iawn.</p>	Parhaus – mae'n ffurfio rhan o adolygu'r cylch gorchwyl fel rhan o weithredu'r strwythur llywodraethu adnewyddadwy.
<p><b>Argymhelliad 15</b> Dylai'r Heddlu ystyried datganoli mwy o awdurdod ynghylch gwneud penderfyniadau i fwy o gyfarfodydd ar lefel Is-bwyllgor lle byddai er budd gorau'r Heddlu i wneud. Dylai'r Heddlu hefyd roi mwy o eglurder ar ba benderfyniadau ddylai gael eu cadw gan</p>	Wedi'i drefnu i'w weithredu erbyn mis Mawrth 2021 – Gofynnir i Is-bwyllgorau ystyried hyn yn ystod eu hadolygiad.



<p>gyfarfodydd ar lefel Gweithredol a Phwyllgor (am resymau gweithredol, gwleidyddol, enw da a / neu ariannol) a'r amgylchiadau y dylai materion gael eu cyfeirio at yr Uwch Dîm Arweinyddiaeth am benderfyniadau.</p>	
<p><b>Argymhelliad 16</b> Dylai'r Heddlu gynllunio a chyhoeddi amserlen cyfarfodydd blynyddol sydd wedi'i halinio at bwyntiau / dyddiadau allweddol yng nghylchoedd cynllunio a chyllidebu'r Heddlu.</p>	<p>Parhaus – mae'n ffurfio rhan o weithredu'r strwythur llywodraethu adnewyddadwy.</p>
<p><b>Argymhelliad 17</b> Dylai'r Heddlu roi gorau i'r arfer o osod dogfennau yn yr agenda. Yn hytrach, dylai annog yr Ysgrifenyddion i gyfuno holl bapurau ar gyfer cyfarfod i un ddogfen PDF. Dylai'r Heddlu hefyd geisio manteisio ar ddefnyddio technoleg a chyflwyniad Microsoft Office 365 yn benodol. Mae hyn er mwyn cynorthwyo i weinyddu ei gyfarfodydd llywodraethu yn effeithlon.</p>	<p>Wedi'i drefnu er mwyn gweithredu erbyn mis Mawrth 2021 – mae'n ffurfio rhan o gyflwyno O365 yn yr Heddlu.</p>
<p><b>Argymhelliad 18</b> Dylai'r Heddlu roi canllawiau cliriach ynghylch pa gyfarfodydd y disgwylir iddynt greu cofnodion llawn a pha gyfarfodydd sydd ond angen creu Rhestrau Gweithredu a Phenderfynu.</p>	<p>Parhaus – mae'n ffurfio rhan o weithredu'r strwythur llywodraethu adnewyddadwy ac adolygu'r cylch gorchwyl.</p>
<p><b>Argymhelliad 19</b> Dylai'r Heddlu roi mwy eglurder ynghylch pa gyfarfodydd sydd angen 'Adroddiadau Prif Bwyntiau' a pha gyfarfodydd ddylai gwmpasu adrodd drwy eithriad. Dylai'r Heddlu hefyd roi templed 'Adroddiad Prif Bwyntiau' corfforaethol a rhoi mwy o eglurder ar y lefel o fanylder i'w roi ym mhob adroddiad.</p>	<p>Parhaus – mae'n ffurfio rhan o weithredu'r strwythur llywodraethu adnewyddadwy.</p>
<p><b>Argymhelliad 20</b> Dylai'r Heddlu ddiwygio'r templed adroddiad corfforaethol er mwyn sicrhau bod awduron adroddiadau yn rhoi gwybodaeth eglur, arbennig, cryno a pherthnasol.</p>	<p>Gweithredwyd</p>
<p><b>Argymhelliad 21</b> Dylai'r Heddlu sicrhau bod bob cyfarfod yn paratoi ac yn cytuno ar Raglen Gwaith Ymlaen er mwyn sicrhau eu bod yn canolbwyntio ar y materion / problemau priodol ar yr amser iawn o'r flwyddyn.</p>	<p>Parhaus – mae'n ffurfio rhan o weithredu'r strwythur llywodraethu adnewyddadwy.</p>
<p><b>Argymhelliad 22</b> Dylai'r Heddlu sicrhau ystorfa ganolog unigol ar gyfer storio gwybodaeth o ran holl gyfarfodydd llywodraethu'r Heddlu. Dylai'r ystorfa gael ei rheoli'n ganolog, ond wedi'i llunio mewn ymgynghoriad â Chadeiryddion ac Ysgrifennydd bob cyfarfod er mwyn sicrhau bod ad-drefnu a lefelau mynediad yn briodol ac yn bodloni anghenion y defnyddwyr ar y diwedd. Ar ben hynny, dylai'r Heddlu hefyd geisio manteisio ar ddefnyddio technoleg a chyflwyniad Microsoft Office 365 yn benodol. Mae hyn er mwyn cynorthwyo i weinyddu ei gyfarfodydd llywodraethu yn effeithlon.</p>	<p>Wedi'i drefnu er mwyn gweithredu erbyn mis Mawrth 2021 – mae'n ffurfio rhan o gyflwyno O365 yn yr Heddlu.</p>
<p><b>Argymhelliad 23</b> Dylai'r Heddlu gyhoeddi:</p> <p>(a) Trosolwg mwy manwl o'i strwythurau a threfniadau llywodraethu, a</p> <p>(b) Cofnodi (neu grynoded) o gyfarfodydd ei brif gorff gwneud penderfyniadau ar y wefan allanol o dan adran 'Sut Ydym yn Gwneud Penderfyniadau' y 'Cynllun Cyhoeddi'.</p>	<p>Parhaus – mae'n ffurfio rhan o weithredu'r strwythur llywodraethu adnewyddadwy.</p>

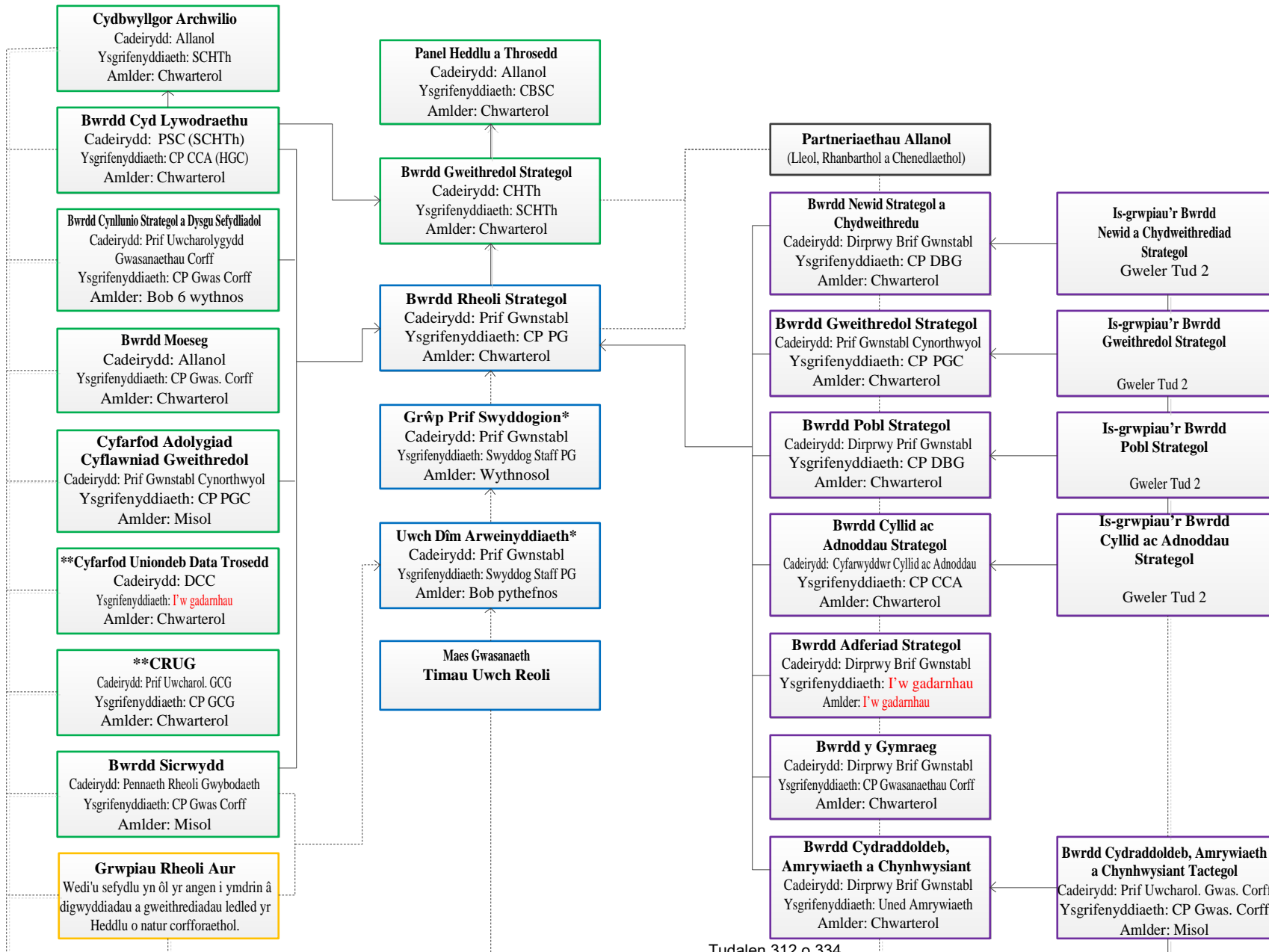


<b>Argymhelliad 24</b> Dylai'r Heddlu sefydlu proses eglur a chyson ar gyfer comisiynu a datgomisiynu cyfarfodydd.	Gweithredwyd
<b>Argymhelliad 25</b> Dylai'r Heddlu ymgymryd ag adolygiad blynyddol o'r Cylch Gorchwyl ac effeithiolrwydd ei gyfarfodydd er mwyn sicrhau bod ei drefniadau llywodraethu yn parhau'n addas i'r diben ac yn ymateb yn briodol i newidiadau mewn ffactorau mewnol ac allanol.	Wedi'i drefnu i'w weithredu erbyn mis Mawrth 2021 – bydd yn cael ei ymgorffori i'r Cynlluniau Gwaith Ymlaen (gweler gweithrediad 21)
<b>Argymhelliad 26</b> Dylai'r Heddlu ystyried paratoi a chyhoeddi canllawiau cryno ar rôl a chyfrifoldebau cyffredinol Prif Uwcharolygyddion a Chyfarwyddwyr Cynorthwyol. Mae hyn er mwyn sicrhau eu bod yn teimlo'n hyderus i wneud penderfyniadau, i gymryd risgiau addas a bod yn atebol yn adolygol am eu gweithrediadau.	Wedi'i drefnu i'w weithredu erbyn mis Mawrth 2021 – i'w ystyried ymhellach gan y Bwrdd Prosiectau ynghylch a oes angen hyn. Gallai o bosib ffurfio estyniad i'r Cynllun Dirprwyo.
<b>Argymhelliad 27</b> Dylai'r Heddlu asesu manteision ac anafteision datganoli cyllidebau. Dylai geisio datblygu model sy'n cadw'r ddysgl yn wastad rhwng caniatáu rhoi mwy o fynediad i reolwyr at, a rheolaeth dros gyllidebau gyda'r angen i gyflawni gwerth am arian a chyflawni effeithlonrwydd ac economïau graddfa.	Wedi'i drefnu i'w weithredu erbyn mis Mawrth 2021 – i'w ystyried gan y CCA.
<b>Argymhelliad 28</b> Dylai'r Heddlu ystyried buddsoddi mewn hyfforddiant llywodraethu ymroddedig ar gyfer grwpiau penodol o staff a rhannu fersiwn ddiwygiedig o'r <i>Canllawiau Llywodraethu</i> i'r aelodau staff hynny sy'n gysylltiedig â chyfarfodydd llywodraethu.	Wedi'i drefnu i'w weithredu erbyn mis Mawrth 2021 – gweithio i wella gwefan Sicrwydd ar SharePoint er mwyn cynnwys gwell gwybodaeth fod Llywodraethu'r Heddlu yn cael ei drefnu hefyd.

# Strwythur Llywodraethu Heddlu Gogledd Cymru – Cyfarfodydd Lefel Uchel

Mae'r strwythur isod yn cynrychioli ein sefyllfa bresennol fel y cytunwyd drwy ymgynghoriad gyda Phrif Swyddogion ac Uwch Arweinwyr.

Bydd y strwythur Llywodraethu yn cael ei adolygu'n gyfnodol fel yr ystyrir llywodraethu yn y dyfodol. Pan mae'n briodol, byddant yn cael eu symud ymlaen drwy broses comisiynu a datgomiynu Llywodraethu.



## Math o Fwrdd

Mae Byrddau ac Is-grwpiau yn cael eu categorioeddio yn ôl eu prif swyddogaeth o ran llywodraethu a rheoli'r Heddlu. Fodd bynnag, mae bob Bwrdd ac Is-grŵp yn cyflawni'r swyddogaethau isod i ryw raddau.

### Byrddau Gwneud Penderfyniadau

Mae gan y Byrddau hyn yr awdurdod i wneud penderfyniadau o ran cyllid ac adnoddau'r Heddlu o dan eu cyfarwyddyd a'u rheolaeth.

### Byrddau Llywodraethu a Sicrwydd

Mae'r Byrddau yn bennaf ynghylch sicrhau fod gan yr Heddlu (a SCHTh) strategaethau, cynlluniau a pholisïau priodol mewn lle ynghyd â systemau a phrosesau er mwyn rheoli cyllid, cyflawniad a risg.

### Byrddau Cynllunio a Chyflawni

Mae'r Byrddau hyn yn canolbwyntio bennaf ar reoli a goruchwyllo cyflawni gwledigaeth a blaenoriaethau'r Heddlu.

### Grwpiau Rheoli Ledled yr Heddlu

Mae'r Grwpiau hyn yn cael eu sefydlu yn ôl yr angen er mwyn ymdrin â digwyddiadau neu weithrediadau ledled yr Heddlu sydd o natur gorfforaethol.

## Trefniadau Hysbysu

Hysbysu

Estyn Penderfyniadau At

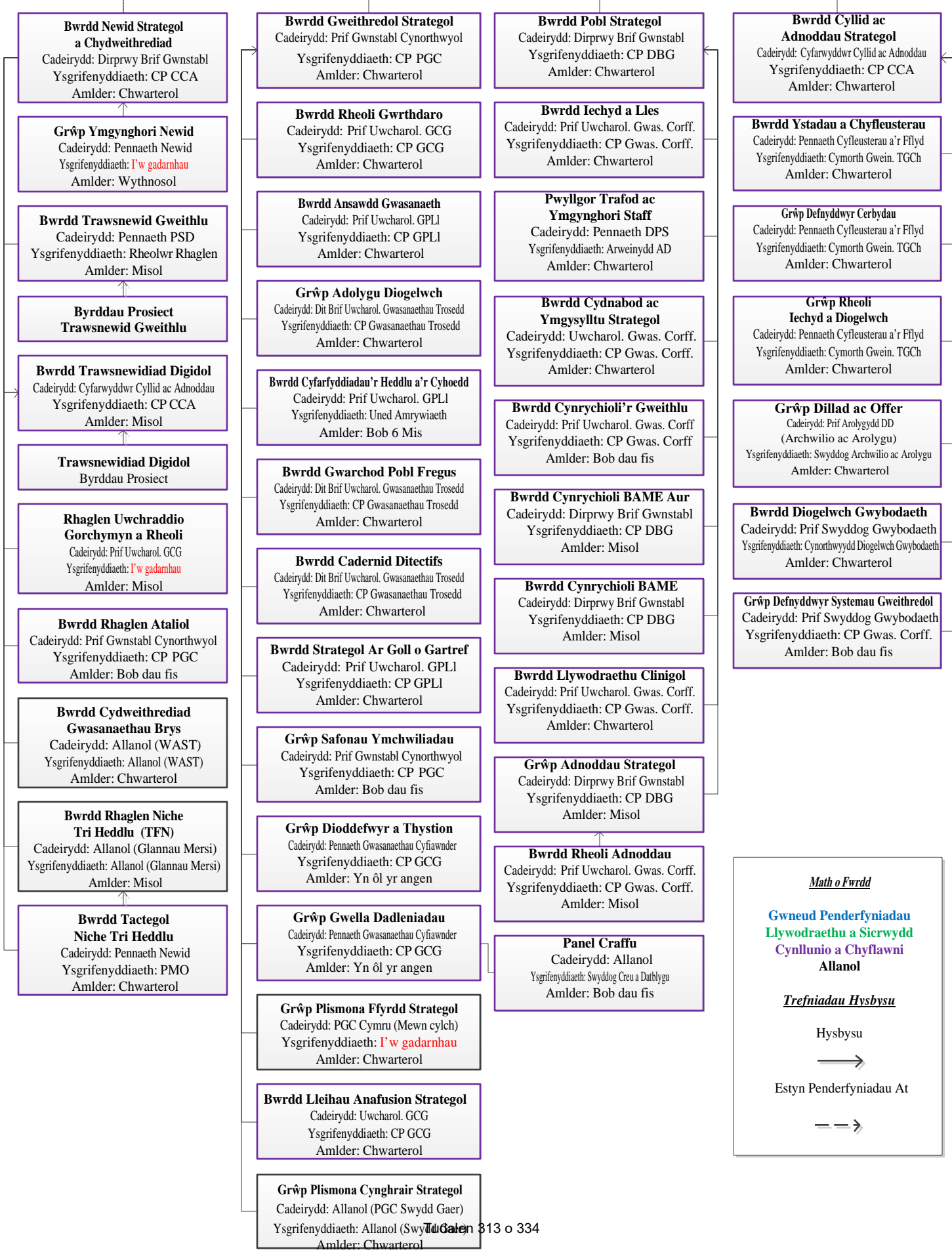
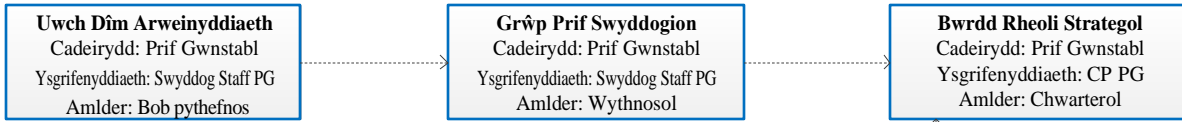
Rhannu Gwybodaeth

\* Prif grwpiau gwneud penderfyniadau yn nigwyddiadau neu weithrediadau ledled yr Heddlu

\*\* Hysbysu'r DBG yn uniongyrchol



# Strwythur Llywodraethu Heddlu Gogledd Cymru – Is-grwpiau



**Math o Fwrdd**

**Gwneud Penderfyniadau Llywodraethu a Sicrwydd Cynllunio a Chyflawni Allanol**

**Trefniadau Hysbysu**

Hysbysu

→

Estyn Penderfyniadau At

→



**HEDDLU  
GOGLEDD CYMRU  
NORTH WALES  
POLICE**

## **FFRAMWAITH LLYWODRAETHU'R HEDDLU**

<b>Math o Ddogfen:</b>	Fframwaith
<b>Perchennog y Fframwaith:</b>	Pennaeth Gwasanaethau Corfforaethol
<b>Adran:</b>	Gwasanaethau Corfforaethol
<b>Awdur y Fframwaith:</b>	Swyddog Llywodraethu a Pholisi'r Heddlu
<b>Fersiwn:</b>	1.0
<b>Dyddiad dod i Rym:</b>	09/09/20
<b>Dyddiad Adolygu a Awgrymir:</b>	09/09/23

# FFRAMWAITH

Rhif Fersiwn	Awdur	Newidiadau

## CYNNWYS

<b>1.</b>	<b>CYFLWYNIAD A DIBEN .....</b>	<b>3</b>
<b>2.</b>	<b>CYNULLEIDFA DARGED .....</b>	<b>3</b>
<b>3.</b>	<b>YMDRINIAETH .....</b>	<b>3</b>
	3.1 STRWYTHUR LLYWODRAETHU – CYFARFODYDD COMISIYNU/DATGOMISIYNU.....	3
	3.2 CREU CYLCH GORCHWYL.....	7
	3.3 ROLAU A CHYFRIFOLDEBAU.....	11
	3.4 DOGFENNAETH CYFARFOD.....	15
	3.4.1 Cynllun Gwaith Ymlaen (Atodiad 2).....	15
	3.4.2 Agenda (Atodiad 3).....	15
	3.4.3 Cofnodion a Chofnod Gweithrediadau a Phenderfyniadau (Atodiad 4).....	16
	3.4.4 Adroddiad (Atodiad 5).....	16
<b>4.</b>	<b>ATODIAD .....</b>	<b>16</b>
	4.1 Atodiad 1 – Cylch Gorchwyl.....	16
	4.2 Atodiad 2 – Cynllun Gwaith Ymlaen.....	17
	4.3 Atodiad 3 – Agenda.....	17
	4.4 Atodiad 4 – Cofnodion a Chofnod Gweithrediadau a Phenderfyniadau.....	17
	4.5 Atodiad 5 – Adroddiad.....	17

## 1. CYFLWYNIAD A DIBEN

Mae gan Heddlu Gogledd Cymru ymdriniaeth eglur tuag at lywodraethu a gaiff ei amlinellu yn y [Llawlyfr Llywodraethu](#) sy'n cynnwys

- [Cod Llywodraethu Corfforaethol](#)
- [Cynllun Caniatâd](#)
- [Rheoliadau Ariannol](#)
- [Gorchmynion Sefydlog Cytundebau](#)

Mae llywodraethu yn hanfodol er mwyn sicrhau bod Heddlu Gogledd Cymru yn gwneud y peth iawn, yn y ffordd iawn, i'r bobl iawn, mewn modd amserol, cynhwysol, agored ac atebol. Mae'r fframwaith hwn felly yn amlinellu prosesau a dogfennau a ddylai gael eu defnyddio er mwyn sicrhau bod hyn yn digwydd.

## 2. CYNULLEIDFA DARGED

Dylai'r fframwaith hwn gael ei ddefnyddio gan holl swyddogion a staff. Mae'n hanfodol fod pawb yn deall y rôl maent yn ei chwarae wrth sicrhau bod gan yr Heddlu lywodraethu effeithiol.

## 3. YMDRINIAETH

### 3.1 STRWYTHUR LLYWODRAETHU – CYFARFODYDD COMISIYNU/DATGOMISIYNU

Mae cael y strwythur llywodraethu cywir mewn lle yn holl gan sicrhau bod cyfarfodydd yn cael eu halinio'n llawn i weledigaeth, blaenoriaethau ac anghenion busnes yr Heddlu. Mae'n sicrhau bod cyfarfodydd yn cyfrannu at ac yn cynorthwyo Cynllun Heddlu a Throsedd y CHTH ac yn gwneud penderfyniadau gwybodus a thryloyw.

Ceir Strwythur Llywodraethu'r Heddlu [yma](#).

Mae'r broses hon yn amlinellu proses yr Heddlu ar gyfer comisiynu a datgomisiynu cyfarfodydd sy'n syrthio o fewn Strwythur Llywodraethu'r Heddlu.

Bydd y broses hon yn cynnal uniondeb ac effeithiolrwydd Strwythur Llywodraethu'r Heddlu drwy:

- Atal cyfarfodydd rhag cael eu sefydlu mewn modd *neilltuol*;
- Atal cyfarfodydd rhag cael eu cynnal yn ddiangen;
- Caniatáu trosolwg a chydlynu canolog effeithiol o gyfarfodydd yr Heddlu.

Bydd y broses hon yn galluogi'r Heddlu i wneud defnydd effeithlon o amser staff drwy weinyddu a chynnal cyfarfodydd sy'n

- Gyrru blaenoriaethau a chyflawniad yr Heddlu ymlaen
- Cynorthwyo llywodraethu da
- Galluogi gwneud penderfyniadau'n effeithiol

Nid yw'r broses yn berthnasol i

- Cyfarfodydd tactegol neu weithredol
- Byrddau Prosiect sy'n cael eu comisiynu a'u datgomisiynu gan y Bwrdd Rhaglen perthnasol
- Grwpiau sydd wedi'u sefydlu gan Dimau Uwch Reoli Maes Gwasanaeth i fodloni anghenion busnes y gwasanaeth

- Grwpiau Gorchwyl a Gorffen a sefydlwyd gan sefydliadau o fewn Strwythur Llywodraethu'r Heddlu. (Fodd bynnag, rhaid i bob Grŵp Gorchwyl a Gorffen ddilyn yr egwyddorion gweithredu a amlinellwyd yn Adran 3.1.4.)

### 3.1.1 Rolau a Chyfrifoldebau

Bydd y **Bwrdd Cyd Lywodraethu** yn goruchwyllo'r broses hon, ac maent hefyd yn gyfrifol am oruchwyllo trefniadau llywodraethu corfforaethol y Comisiynydd Heddlu a Throsedd a'r Prif Gwnstabl.

Mae'r **Uwch Dîm Arweinyddiaeth** yn gyfrifol am benderfynu pa gyfarfodydd sy'n cael eu comisiynu neu eu datgomisiynu yn unol â'r weledigaeth, blaenoriaethau ac anghenion busnes yr Heddlu. Hysbysir y Bwrdd Cyd Lywodraethu am benderfyniadau'r Uwch Dîm Arweinyddiaeth yn rheolaidd.

Mae'r **Swyddog Polisi a Llywodraethu** yn gyfrifol am sicrhau ymlyniad at y broses hon a diweddarau Strwythur Llywodraethu'r Heddlu er mwyn adlewyrchu'r penderfyniadau a wneir gan yr Uwch Dîm Arweinyddiaeth. Mae'r Swyddog Polisi a Llywodraethu yn gyfrifol hefyd am sicrhau **bod** y Cylch Gorchwyl ar gyfer cyfarfodydd newydd a sefydlir gan yr Heddlu yn cael eu paratoi yn unol â'r templed a chanllawiau corfforaethol.

### 3.1.2 Adolygiad Blynyddol Strwythur Llywodraethu'r Heddlu

Bydd angen i holl gyfarfodydd sy'n syrthio o fewn Strwythur Llywodraethu'r Heddlu ymgymryd ag adolygiad blynyddol ym mis Mawrth ym mhob blwyddyn, neu cyn gynted â phosibl wedi hynny.

Mae'r adolygiad blynyddol yn rhoi cyfle i adlewyrchu ar weithgarwch y cyfarfod ynghyd ag ystyried y cwestiynau canlynol:

- *A oes angen cyfarfod o hyd? A yw'n parhau i fodloni anghenion yr Heddlu ar lefel strategol / corfforaethol?*
- *Os oes angen cyfarfod o hyd, a yw ei ddiben, amcanion ac aelodaeth yn parhau yn addas i'r diben? Os na, pa newidiadau a ddylid eu gwneud er mwyn sicrhau eu bod yn parhau'n addas i'r diben?*
- *Os nad oes angen i'r cyfarfod barhau, a ellid datgomisiynu'r cyfarfod yn ei gyfanrwydd neu a ddylai rhywfaint neu ei holl swyddogaethau gael eu trosglwyddo i gyfarfod arall?*

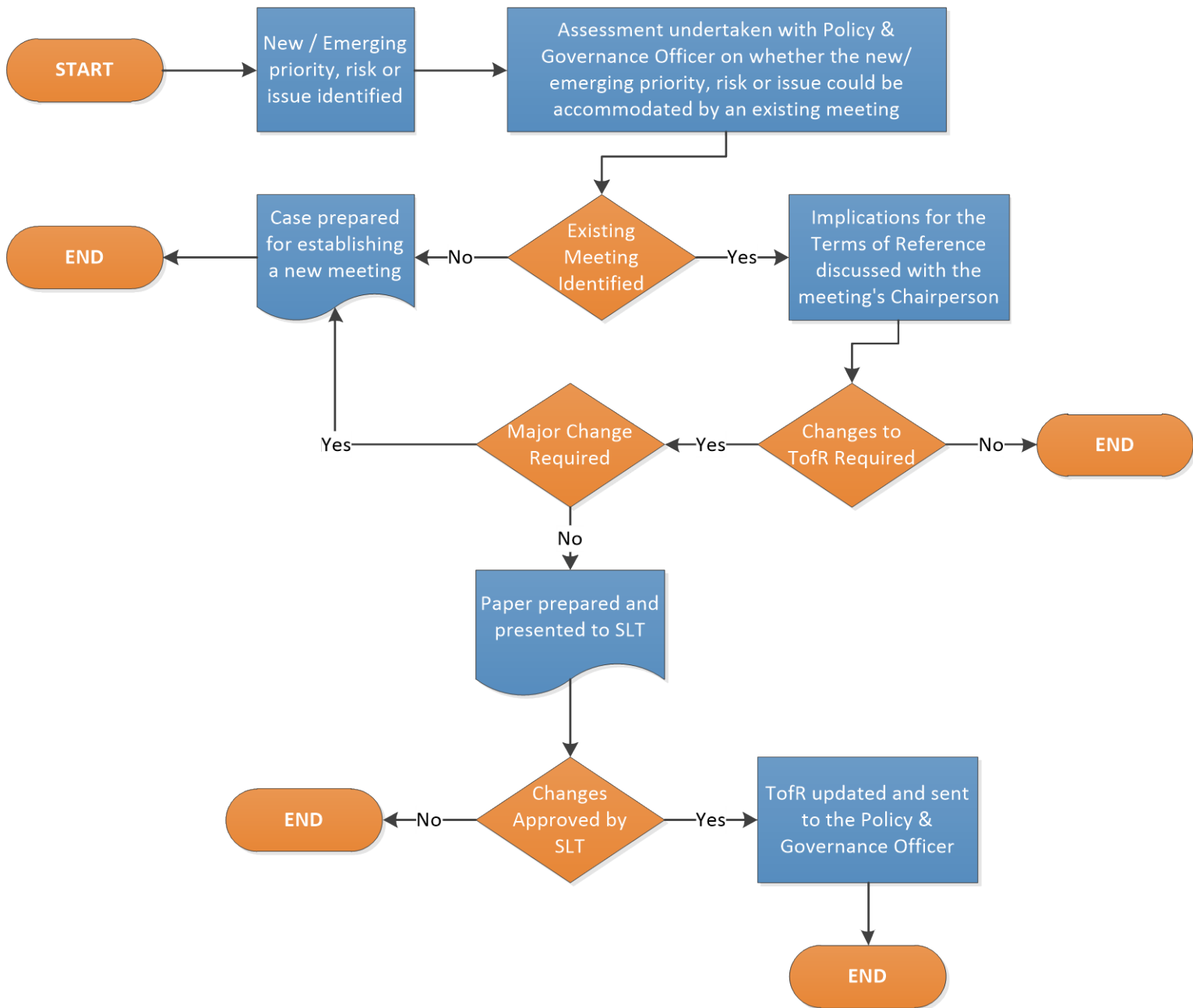
Caiff yr ymatebion eu hadolygu gan y Bwrdd Cyd Lywodraethu a fydd, yn ei dro, yn defnyddio'r wybodaeth i baratoi argymhellion ar newidiadau posibl i Strwythur Llywodraethu'r Heddlu i'r Uwch Dîm Arweinyddiaeth ystyried.

Diweddarir Strwythur Llywodraethu'r Heddlu gan y Swyddog Polisi a Llywodraethu er mwyn adlewyrchu unrhyw newidiadau a gytunir gan yr Uwch Dîm Arweinyddiaeth yn dilyn yr Adolygiad Blynyddol.

### 3.1.3 Newidiadau i Strwythur Llywodraethu'r Heddlu yn ystod y Flwyddyn

Yn achlysurol, efallai bydd angen i'r Heddlu sefydlu cyfarfodydd newydd neu ddiwygio Cylch Gorchwyl cyfarfodydd presennol yn ystod y flwyddyn er mwyn ymdrin â blaenoriaethau, risgiau a materion newydd / sy'n dod i'r amlwg ar lefel strategol / corfforaethol.

Cyn sefydlu cyfarfod newydd, dylid ystyried yn gyntaf comisiynu cyfarfod sydd eisoes yn bodoli i hwyluso'r flaenoriaeth, risg neu fater newydd / sy'n dod i'r amlwg. Amlinellir y camau a ddylid eu dilyn isod



**Cam 1 – Cysylltu â'r Swyddog Polisi a Llywodraethu**

Mae gan y Swyddog Polisi a Llywodraethu wybodaeth ymarferol fanwl am Strwythur Llywodraethu'r Heddlu. Mae ganddynt hefyd fynediad at Gylch Gorchwyl bob cyfarfod o fewn Strwythur Llywodraethu'r Heddlu. Byddant yn gallu rhoi cyngor ar ba gyfarfod, os o gwbl, fyddai orau er mwyn hwyluso'r flaenoriaeth, risg neu fater newydd / sy'n dod i'r amlwg drwy un ai diwygio ei Gylch Gorchwyl neu sefydlu Grŵp Gorchwyl a Gorffen os yw'r flaenoriaeth, risg neu fater newydd / sy'n dod i'r amlwg yn dymor byr yn ei natur a gellir ymdrin â nhw o fewn chwe mis.

Dylai'r camau a amlinellir isod gael eu dilyn os yw'n dod yn amlwg nad oes cyfarfod o fewn Strwythur Llywodraethu'r Heddlu a allai hwyluso'r flaenoriaeth, risg neu fater newydd / sy'n dod i'r amlwg.

**Cam 2 – Ymdrin â'r Cadeirydd**

Os yw cyfarfod wedi'i nodi, dylid ymdrin â'r Cadeirydd er mwyn edrych ar y goblygiad i Gylch Gorchwyl y cyfarfod o ran diben, amcanion ac aelodaeth. Os nad oes angen diwygio'r Cylch Gorchwyl, yna nid oes angen gweithredu ymhellach. Fodd bynnag, os oes goblygiadau sylweddol i Gylch Gorchwyl y cyfarfod, yna dylid ystyried sefydlu cyfarfod newydd yn unol â'r camau a amlinellir isod.

### **Cam 3 – Newidiadau Presennol i'r Uwch Dîm Arweinyddiaeth**

Dylid paratoi papur byr ar gyfer yr Uwch Dîm Arweinyddiaeth yn amlinellu'r newidiadau sydd angen eu gwneud i'r Cylch Gorchwyl er mwyn caniatáu i'r cyfarfod hwyluso'r flaenoriaeth, risg neu fater newydd / sy'n dod i'r amlwg. Gall y Tîm Uwch Arweinyddiaeth gymeradwyo'r cais neu argymhell ffyrdd amgen o ymdrin â'r flaenoriaeth, risg neu fater newydd / sy'n dod i'r amlwg.

### **Cam 4 – Diwygio'r Cylch Gorchwyl**

Yn dilyn cymeradwyaeth gan yr Uwch Dîm Arweinyddiaeth, dylai'r Cylch Gorchwyl gael ei ddiwygio fel sy'n briodol. Dylai'r Cylch Gorchwyl gael ei anfon at y Swyddog Polisi a Llywodraethu a'i rannu gyda'r Ysgrifenyddion ynghyd ag aelodau presennol / newydd a mynychwyr y cyfarfod er mwyn eu gwneud yn ymwybodol o'r newidiadau a gytunwyd.

Os oes angen sefydlu cyfarfod newydd, dylid paratoi papur byr ar gyfer yr Uwch Dîm Arweinyddiaeth gan ymdrin â'r cwestiynau canlynol:

1. *Beth yw'r flaenoriaeth, risg neu fater newydd / sy'n dod i'r amlwg sydd angen ei hymdrin ar lefel strategol / corfforaethol?*
2. *Pam nad yw'n bosibl er hwyluso'r flaenoriaeth, risg neu fater newydd / sy'n dod i'r amlwg mewn cyfarfod sydd eisoes yn bodoli neu drwy Grŵp Gorchwyl a Gorffen os yw'r flaenoriaeth, risg neu fater newydd / sy'n dod i'r amlwg yn dymor byr yn ei natur?*
3. *Beth yw diben ac amcanion y cyfarfod?*
4. *Pwy fydd yn cael eu heffeithio? Pam eu bod y bobl fwyaf perthnasol i'w cynnwys yn y cyfarfod?*
5. *Pwy fydd y Cadeirydd, yr Is-gadeirydd (os yn berthnasol) a'r Ysgrifenyddion? Oes ganddynt ddigon o allu i gynorthwyo a gweinyddu cyfarfod newydd?*
6. *Pa mor aml fydd y cyfarfodydd? Pa gyfarfod y bydd yn adrodd iddo?*

Os yw'r Uwch Dîm Arweinyddiaeth yn fodlon gyda'r achos am sefydlu cyfarfod newydd, dylai'r Cylch Gorchwyl gael ei baratoi yn unol â'r templed a chanllawiau corfforaethol. Dylai'r Cylch Gorchwyl gael ei anfon at y Swyddog Polisi a Llywodraethu a dylai'r trefniadau am gynnal y cyfarfod cyntaf gael ei wneud mewn ymgynghoriad â'r Ysgrifenyddion. Bydd y Swyddog Polisi a Llywodraethu yn diweddarau Strwythur Llywodraethu'r Heddlu ac yn hysbysu'r Bwrdd Cyd Lywodraethu yn unol â hynny.

Yn achlysurol, bydd y rheswm am gael cyfarfod yn newid, neu nid yw'r flaenoriaeth, y risg neu'r mater y cafodd ei sefydlu i'w ymdrin yn bodoli bellach. Yn yr amgylchiadau hyn, dylid ystyried yr opsiynau canlynol:

- **Opsiwn 1 – Diwygio'r Cylch Gorchwyl gwreiddiol i adlewyrchu ffocws diwygiedig y cyfarfod**

Dylid ond dilyn yr opsiwn hwn os gwnaiff y cyfarfod barhau i ymdrin â blaenoriaethau, risgiau neu faterion eraill ac nad oes cyfarfod arall o fewn Strwythur Llywodraethu'r Heddlu a allai hwyluso'r blaenoriaethau, risgiau neu faterion hyn.

- ***Opsiwn 2 – Trosglwyddo busnes y cyfarfod i gyfarfod arall***

Dylid dilyn yr opsiwn hwn os gellid busnes y cyfarfod sy'n weddill gael ei hwyluso gan gyfarfod arall o fewn Strwythur Llywodraethu'r Heddlu. Mae'r camau a amlinellir uchod yn berthnasol yn y sefyllfa hon.

- ***Opsiwn 3 – Datgomisiynu'r cyfarfod yn ei gyfanrwydd***

Os nad oes angen busnes i'r cyfarfod barhau bellach, yna dylai gael ei ddatgomisiynu a'i wasgaru.

Ym mhob achos, dylid paratoi papur byr ar gyfer yr Uwch Dîm Arweinyddiaeth gan amlinellu'r ffordd o weithredu a'r rhesymeg a argymhellir. Dylai'r Cylch Gorchwyl diwygiedig gael ei anfon at y Swyddog Polisi a Llywodraethu (os yw'r Uwch Dîm Arweinyddiaeth yn cymeradwyo Opsiwn 1 neu Opsiwn 2). Bydd y Swyddog Polisi a Llywodraethu yn diweddarau Strwythur Llywodraethu'r Heddlu ac yn hysbysu'r Bwrdd Cyd Lywodraethu yn unol â hynny.

### **3.1.4 Grwpiau Gorchwyl a Gorffen**

Mae'r Heddlu yn cydnabod y gall cyfarfodydd llywodraethu fod angen sefydlu Grwpiau Gorchwyl a Gorffen i ystyried / ymdrin â blaenoriaeth, risg neu fater penodol mewn mwy o fanylion. Nid oes angen cymeradwyaeth yr Uwch Dîm Arweinyddiaeth i sefydlu Grŵp Gorchwyl a Gorffen.

Fodd bynnag, bydd holl Grwpiau Gorchwyl a Gorffen yn amodol ar yr egwyddorion gweithredol canlynol:

- Rhaid i bob Grŵp Gorchwyl a Gorffen gael Cylch Gorchwyl, sy'n cynnwys cyflawniadau / allbynnau gydag amserlenni.
- Rhaid i bob Grŵp Gorchwyl a Gorffen gael Cadeirydd enwebedig ac aelodaeth briodol.
- Rhaid i bob Grŵp Gorchwyl a Gorffen gael dyddiad dechrau a darfod, gyda llinell amser a fyddai ddim hirach na 6 mis yn ddelfrydol.
- Ar ddiwedd eu gwaith, rhaid i bob Grŵp Gorchwyl a Gorffen roi adroddiad i'r cyfarfod perthnasol gan grynhoi eu gweithgarwch / canfyddiadau / casgliadau / argymhellion.

## **3.2 CREU CYLCH GORCHWYL**

Mae Cylch Gorchwyl yn rhoi'r seiliau am gyfarfod drwy amlinellu'n glir

- Pwy sydd ynghlwm yn y cyfarfod
- Yr hyn maent yn anelu i'w gyflawni
- Sut maent yn bwriadu ymdrin â hyn

Mae Cylch Gorchwyl clir sydd wedi'i nodi'n dda yn bwysig er mwyn sicrhau bod cyfarfodydd yn gweithredu'n effeithlon ac yn effeithiol.

Rhaid i bob cyfarfod sy'n syrthio o fewn Strwythur Llywodraethu'r Heddlu gael Cylch Gorchwyl sy'n defnyddio'r templed corfforaethol a gytunwyd.

Mae'r adran hon yn amlinellu'r wybodaeth safonol a ddylai gael eu cynnwys o dan bob adran o'r templed corfforaethol (atodiad 1). Mae hyn er mwyn sicrhau bod y Cylch Gorchwyl yn glir, yn gadarn, wedi'i nodi'n dda ac yn addas at y diben.

### **3.2.1 Enw'r Cyfarfod (Adran 1)**



Dylai'r adran roi enw'r cyfarfod. Dylai'r enw, os nad yw wedi'i gytuno eisoes, fod yn glir, yn fyr ac yn amgylfred diben cyffredinol y cyfarfod.

### **3.2.2 Cadeirydd (Adran 2)**

Dylai'r adran hon fanylu safle (nid enw) yr unigolyn a benodwyd fel Cadeirydd y cyfarfod.

Amlinellir rôl a chyfrifoldebau'r Cadeirydd yn adran 3.3 isod.

### **3.2.3 Is-gadeirydd (Adran 3)**

Dylai'r adran hon fanylu safle (nid enw) yr unigolyn a benodwyd fel Is-gadeirydd y cyfarfod, os yw'n berthnasol.

Amlinellir rôl a chyfrifoldebau'r Is-gadeirydd hefyd yn adran 3.3 isod.

### **3.2.4 Ysgrifenyddion (Adran 4)**

Dylai'r adran hon fanylu safle (nid enw) yr unigolyn sy'n gyfrifol am roi cymorth gweinyddol ac ysgrifenyddol i'r cyfarfod.

Amlinellir rôl a chyfrifoldebau'r Ysgrifenyddion yn adran 3.3 isod.

### **3.2.5 Adrodd i (Adran 5)**

Dylai'r adran hon fanylu'r Bwrdd y mae'r cyfarfod yn atebol iddo, ac i bwy mae'n cyflwyno ei adroddiadau prif bwyntiau / adroddiadau os yw'n berthnasol.

### **3.2.6 Amllder Cyfarfodydd (Adran 6)**

Dylai'r adran hon fanylu nifer lleiaf o gyfarfodydd a fydd fel arfer yn cael eu cynnal bob blwyddyn ariannol. Dylai diben ac amcanion y cyfarfod benderfynu amllder cyfarfodydd.

Ni ddylai'r amllder fod mor gyfyngedig fel ei fod yn rhoi'r cyfarfod o dan rwymedigaeth i gyfarfod hyd yn oed pan mae llif busnes yn annhebygol o warantu cyfarfod.

Gall cyfarfodydd anarferol gael eu cynnal ar ddisgresiwn y Cadeirydd.

### **3.2.7 Fersiwn a Dyddiad (Adran 7)**

Dylai'r adran hon ddatgan yn glir y rhif fersiwn a dyddiadau bob tro y gwneir newidiadau i'r Cylch Gorchwyl.

### **3.2.8 Diben y Cyfarfod (Adran 8)**

Dylai'r adran hon roi datganiad clir o ddiben cyffredinol y cyfarfod (h.y. yr hyn mae'r cyfarfod yn gobeithio ei gyflawni / y mae wedi'i sefydlu i'w gyflawni). Dylai diben y cyfarfod fod ar wahân i gyfarfodydd eraill.

### **3.2.9 Amcanion y Cyfarfod (Adran 9)**

Dylai'r adran hon ddisgrifio amcanion y cyfarfod yn fwy manwl (h.y. yr hyn wnaiff y cyfarfod er mwyn cyflawni ei ddiben).

Dylai amcanion y cyfarfod fod yn glir ac yn canolbwyntio ar weithredu, a dylai gael ei amlinellu ar ffurf rhestr o rifau, er enghraifft:

1. Gwella cyflawniad ...
2. Ystyried a chymeradwyo ...
3. Datblygu a gweithredu ...
4. Derbyn adroddiadau ...

5. Monitro a gwerthuso ...
6. Argymell am gymeradwyaeth ...

### **3.2.10 Aelodau (Adran 10)**

Dylai'r adran hon fanylu safleoedd (nid enwau) yr unigolion a benodwyd i gynrychioli eu meysydd busnes priodol yn y cyfarfod.

Amlinellir rôl a chyfrifoldebau Aelod yn adran 3.3 isod.

### **3.2.11 Mynychwyr (Adran 11)**

Dylai'r adran hon fanylu safleoedd (nid enwau) yr unigolion nad ydynt yn aelodau, ond y disgwylir iddynt fynychu'r cyfarfod yn rheolaidd mewn rhinwedd ymgynghorol.

Amlinellir rôl a chyfrifoldebau Mynychwr yn adran 3.3 isod.

### **3.2.12 Rhanddeiliaid (Adran 12)**

Dylai'r adran hon fanylu rhanddeiliaid y cyfarfod (h.y. yr unigolion a / neu gyfarfodydd eraill sydd â diddordeb ehangach yng ngwaith a thrafodaethau'r cyfarfod) a'r ffyrdd y rhennir gwybodaeth gyda nhw. Efallai bydd y rhanddeiliaid un ai'n gorfod cael gwybod am waith y cyfarfod yn rheolaidd, neu efallai byddant angen cael eu hymgyngori'n achlysurol ar faterion penodol.

### **3.2.13 Rolau a Chyfrifoldebau (Adran 13)**

Dylai'r adran hon fanylu fod disgwyl i'r Cadeirydd, Is-gadeirydd (os yn berthnasol), Ysgrifenyddion, Aelodau neu Fynychwyr weithredu yn unol â'r *Cod Moeseg* a gweithredu yn unol â'u rolau a chyfrifoldebau fel yr amlinellir yn adran 3.3 isod.

### **3.2.14 Cworwm (Adran 14)**

Dylai'r adran hon fanylu'r cworwm angenrheidiol ar gyfer y cyfarfod, os yw'n berthnasol.

### **3.2.15 Trefniadau Gweithredu (Adran 15)**

Dylai'r adran hon fanylu trefniadau gweithredu'r cyfarfod. Mae hyn yn cynnwys ystyried a yw'r cyfarfod angen cyfarfod wyneb yn wyneb neu a all wneud y defnydd gorau o dechnoleg.

Dylai'r Ysgrifenyddion roi hysbysiad ysgrifenedig o amser, dyddiad a lleoliad bob cyfarfod o leiaf 25 diwrnod gwaith cyn dyddiad y cyfarfod, oni bai y gelwir cyfarfod brys gan y Cadeirydd.

Dylai Aelod neu Fynychwr sy'n dymuno cynnwys eitem ar yr agenda hysbysu'r Ysgrifenyddion o leiaf 14 diwrnod gwaith cyn dyddiad y cyfarfod. Mae'r Cadeirydd yn cadw'r hawl i wrthod eitemau agenda a ofynnir gan Aelodau neu Fynychwyr sydd ddim yn uniongyrchol berthnasol i'r Cylch Gorchwyl a / neu Raglen Waith y cyfarfod. Mae'r Cadeirydd hefyd yn cadw'r hawl i wrthod ceisiadau hwyr am eitemau agenda.

Dylai holl bapurau ategol gael eu cyflwyno yn y fformat priodol i'r Ysgrifenyddion o leiaf 10 diwrnod gwaith cyn dyddiad y cyfarfod, oni bai y cytunir ar amserlen arall gyda'r Cadeirydd a/neu mae'n amhriodol oherwydd amllder y cyfarfod (e.e. Uwch Dîm Arweinyddiaeth sy'n eistedd bob pythefnos). Dylai holl bapurau ategol sydd angen cael eu cyfieithu gael eu hanfon at yr Ysgrifenyddion ar y cyfle cynharaf posibl, ond ddim hwyrach na 15 diwrnod gwaith cyn dyddiad y cyfarfod.

Dylai'r Ysgrifenyddion ddosbarthu'r agenda a'r papurau ategol ar gyfer y cyfarfod o leiaf 7 diwrnod gwaith cyn dyddiad y cyfarfod, oni bai y cytunir ar amserlen arall gyda'r Cadeirydd.

Dylai'r cyfarfod geisio ymgymryd ei fusnes mewn modd agored a thryloyw ac yn ysbryd consensws a pharch at ei gilydd. Felly, dylai'r cyfarfod geisio penderfynu ar faterion yn ôl consensws. Os na ellir cyrraedd consensws, dylai'r Cadeirydd ofyn am bleidlais, a bydd mwyafrif syml yn ddigonol er mwyn ennill y bleidlais. Os oes angen, dylai'r Cadeirydd ddefnyddio eu pleidlais fwrw er mwyn sicrhau y gwneir penderfyniad.

Dylai'r Ysgrifenyddion baratoi a dosbarthu'r cofnodion o fewn 25 diwrnod ar ôl i'r cyfarfod gael ei gynnal.

### **3.2.16 Eitemau Sefydlog ar yr Agenda (Adran 16)**

Disgwylir yr adran yr holl eitemau a fydd yn ymddangos ar bob agenda neu ar adegau penodol o'r flwyddyn.

Rhaid i'r holl eitemau sefydlog ar yr agenda fod yn gyson â diben ac amcanion y cyfarfod.

### **3.2.17 Cofnodi'r Cyfarfod (Adran 17)**

Dylai'r adran hon fanylu sut y cofnodir y cyfarfod, un ai drwy Gofnodion neu Restrâu Gweithrediadau a Phenderfyniadau. Penderfynir ar hyn un ai gan y Prif Swyddog perthnasol neu'r Cadeirydd.

Cofnodir Cofnodion neu Restrâu Gweithrediadau a Phenderfyniadau gan yr Ysgrifenyddion, gan gynnwys enwau'r rhai hynny a oedd yn bresennol. Dylai'r Cofnodion drafft neu Restrâu Gweithrediadau a Phenderfyniadau drafft gael eu hanfon at y Cadeirydd neu'r Is-gadeirydd am sylw o fewn amserlen o 14 diwrnod ar ôl y cyfarfod.

### **3.2.18 Grwpiau Gorchwyl a Gorffen (Adran 18)**

Gall cyfarfodydd o fewn Strwythur Llywodraethu'r Heddlu orfod sefydlu Grwpiau Gorchwyl a Gorffen er mwyn ystyried / ymdrin â blaenoriaeth, risg neu fater penodol mewn mwy o fanylion.

Dylai'r adran hon amlinellu'r egwyddorion gweithredol y dylai holl Grwpiau Gorchwyl a Gorffen a sefydlwyd gan y cyfarfod eu dilyn:

- Rhaid i bob Grŵp Gorchwyl a Gorffen gael Cylch Gorchwyl, sy'n cynnwys cyflawniadau / allbynnau gydag amserlenni.
- Rhaid i bob Grŵp Gorchwyl a Gorffen gael Cadeirydd enwebedig ac aelodaeth briodol.
- Rhaid i bob Grŵp Gorchwyl a Gorffen gael dyddiad dechrau a darfod, gyda llinell amser a fyddai ddim hirach na 6 mis yn ddelfrydol.
- Ar ddiwedd eu gwaith, rhaid i bob Grŵp Gorchwyl a Gorffen roi adroddiad i'r cyfarfod perthnasol gan grynhoi eu gweithgarwch / canfyddiadau / casgliadau / argymhellion.

### **3.2.19 Cyfathrebu a Gwneud Penderfyniadau Rhwng Cyfarfodydd (Adran 19)**

Dylai'r adran hon fanylu'r trefniadau sydd mewn lle er mwyn rheoli cyfathrebu a gwneud penderfyniadau rhwng cyfarfodydd sydd wedi'u trefnu, os oes angen.

### **3.2.20 Adolygiad Blynyddol (Adran 20)**

Bydd angen i holl gyfarfodydd sy'n syrthio o fewn Strwythur Llywodraethu'r Heddlu ymgymryd ag adolygiad blynyddol ym mis Mawrth ym mhob blwyddyn, neu cyn gynted â phosibl wedi hynny. Goruchwylir y broses adolygiad blynyddol gan y Bwrdd Cyd Lywodraethu.

Mae'r adolygiad blynyddol yn rhoi cyfle i adlewyrchu ar weithgarwch y cyfarfod, a chynnig newidiadau a all fod eu hangen er mwyn sicrhau bod diben, amcanion ac aelodaeth y cyfarfod yn parhau'n gyfredol ac yn addas i'r diben. Gall y cyfarfod gael ei ddatgomiynu yn dilyn yr

adolygiad blynyddol os nad yw bellach yn cynorthwyo gweledigaeth, blaenoriaethau ac anghenion busnes yr Heddlu.

### **3.2.21 Diwygio'r Cylch Gorchwyl (Adran 21)**

Rhaid i unrhyw newidiadau neu ddiwygiadau sylweddol i'r Cylch gael eu gwneud yn unol â phroses comisiynu neu ddatgomiynu cyfarfod yr Heddlu a gytunwyd.

### **3.2.22 Egwyddorion Llywodraethu Da (Adran 22)**

Dylai'r adran hon ddangos sut mae'r cyfarfod yn cyfrannu at saith egwyddor llywodraethu da fel y manylir yn y Cod Llywodraethu Corfforaethol.

### **3.2.23 Cymeradwyaeth a Storio**

Unwaith y cwblheir, dylai'r Cylch Gorchwyl drafft gael ei gyflwyno i'r cyfarfod er cymeradwyaeth.

Efallai y bydd y Cylch Gorchwyl hefyd angen cael ei gymeradwyo gan Brif Swyddog gan ddibynnu ar ei rôl o fewn Strwythur Llywodraethu'r Heddlu.

Dylai'r Cylch Gorchwyl cymeradwy yna gael ei anfon at Swyddog Polisi a Llywodraethu'r Heddlu i'w storio. Dylai'r holl fersiwn dilynol gael eu hanfon at y Swyddog Polisi a Llywodraethu er mwyn sicrhau bod y fersiwn fwyaf Cyfredol yn cael ei chadw'n ganolog gan yr Heddlu.

## **3.3 ROLAU A CHYFRIFOLDEBAU**

### **3.3.1 Rôl a Chyfrifoldebau'r Cadeirydd a'r Is-gadeirydd**

Mae gan y Cadeirydd gyfrifoldeb cyffredinol am sicrhau bod y cyfarfod yn cyflawni ei ddiben ac yn cyflawni ei amcanion fel yr amlinellir yn y Cylch Gorchwyl. Mae'r Cadeirydd, felly, yn gofyn am ddealltwriaeth ddwys o Gylich Gorchwyl y cyfarfod er mwyn ymgymryd â'r rôl yn effeithiol.

Wrth ymgymryd â'r rôl, rhaid i'r Cadeirydd roi sylw dyledus i'r [Cod Moeseg](#) a [Safonau'r Gymraeg](#). Mae'r Strategaeth Gymraeg ar y Cyd yn cyfeirio'n benodol at hyrwyddo mwy o ddefnydd o'r Gymraeg yn y gwaith. Mae ei gynllun Gweithredu yn gofyn i Gadeirydd agor a chau cyfarfod yn ddwyieithog er mwyn arddangos hyn (ychydig o eiriau yn Gymraeg). Mae cymorth ar sut i wneud hyn ar gael yn atodiad 6. Mae hefyd tiwtorial ar sut i wneud hyn yn adran 11 yn adnoddau Cymraeg ar-lein lefel 2 HGC.

Ystyriwch hefyd yr angen i gynnal cyfarfod dwyieithog er mwyn cynnig dewis iaith i gyfranogwyr. Os felly, bydd angen trefnu darparu cyfieithu ar y pryd ar gyfer y cyfarfod. Mae canllawiau ar sut i drefnu hyn a threfniadau ymarferol yn ystod y cyfarfod ar gael yn atodiad 7.

Mae gan y Cadeirydd rôl bwysig i'w chwarae wrth ddarparu arweinyddiaeth a chyfeiriad clir cyn, yn ystod ac wedi'r cyfarfod, fel a ganlyn:

**Cyn** y cyfarfod, mae'r Cadeirydd yn gyfrifol am:

- Gweithio'n agos â'r Ysgrifenyddion er mwyn cytuno ar yr agenda ar gyfer bob cyfarfod.
- Sicrhau bod yr agenda a'r papurau yn cael eu cylchredeg gan yr Ysgrifenyddion ddim hwyrach na 7 diwrnod gwaith cyn dyddiad y cyfarfod (oni bai y cytunir fel arall).
- Ystyried a chymeradwyo / gwrthod eitemau agenda hwyr.
- Paratoi'n llawn ar gyfer y cyfarfod drwy ddarllen yr agenda a'r holl bapurau cysylltiedig, a cheisio gwybodaeth / cyfarwyddiadau pellach gan awduron papurau yn ôl yr angen.

**Yn ystod** y cyfarfod, mae'r Cadeirydd yn gyfrifol am:

*Ar ddechrau'r cyfarfod:*

- Agor y cyfarfod yn ddwyieithog a chroesawu pawb.
- Egluro rolau a chyfrifoldebau (pan mae angen).
- Sefydlu rheolau sylfaenol y cyfarfod (pan mae angen).
- Egluro diben y cyfarfod / yr hyn mae'r cyfarfod yn ceisio ei gyflawni (pan mae angen).
- Tynnu sylw'r cyfarfod at unrhyw newidiadau sydd wedi'u gwneud i drefn eitemau ar yr agenda (pan mae angen).

#### *Yn ystod y cyfarfod:*

- Gosod cyflymder y cyfarfod drwy ddyrannu amser priodol ar gyfer bob eitem agenda.
- Sicrhau bod y cyfarfod yn glynu at y llwybr drwy beidio caniatáu unigolion i wyro o'r agenda at faterion amherthnasol.
- Annog trafodaeth deg, cytbwys ac adeiladol ac yn cynnwys trafodaeth gan y rhai hynny sy'n dymuno mynegi barn.
- Meithrin agwedd tîm drwy beidio tra-arglwyddiaethu'r cyfarfod neu ganiatáu i unigolion eraill dra-arglwyddiaethu'r cyfarfod.
- Sicrhau bod yr Egwyddorion Plismona, fel yr amlinellir yn y Cod Moeseg, yn arwain ymddygiadau, trafodaethau a gwneud penderfyniadau yn ystod y cyfarfod.
- Egluro unrhyw gamddealltwriaeth a all godi yn ystod y cyfarfod.
- Galluogi'r cyfarfod i wneud penderfyniadau gwybodus a chytuno ar y ffordd ymlaen.
- Diweddu bob eitem agenda gyda throsolwg o'r drafodaeth a chrynodeb o'r penderfyniad(au) a / neu weithred(iadau) a gytunwyd.

#### *Ar ddiwedd y cyfarfod:*

- Cloi'r cyfarfod yn ddwyieithog a diolch i bawb am eu hamser a chyfraniad a'u hatgoffa nhw o ddyddiad, amser a lleoliad y cyfarfod nesaf (os yn hysbys).

#### **Wedi'r** cyfarfod, mae'r Cadeirydd yn gyfrifol am:

- Adolygu'r Cofnodion drafft neu Restrâu Gweithrediadau a Phenderfyniadau a baratowyd gan yr Ysgrifenyddion.
- Sicrhau y dilynr penderfyniadau a gweithrediadau gan y bobl briodol.
- Efallai gofynnir i'r Cadeirydd, o dro i dro, i roi adborth ac anogaeth anffurfiol i aelodau unigol o'r cyfarfod er mwyn cynorthwyo eu datblygiad proffesiynol parhaus.
- Efallai gofynnir i'r Cadeirydd hefyd gynrychioli eu cyfarfod mewn cyfarfod arall o'r Heddlu, un ai er mwyn cyfranogi fel aelod llawn o'r cyfarfod neu gyfrannu i eitem agenda benodol.

#### Yr Is-gadeirydd (lle bo'n berthnasol)

- Mae'r Is-gadeirydd yn cadeirio'r cyfarfod yn absenoldeb y Cadeirydd. Mae disgwyl iddynt ymgymryd y rôl yn unol â'r cyfrifoldebau a amlinellir uchod.
- Fodd bynnag, fe all y Cadeirydd ddirprwyo cyfrifoldebau eraill i'r Is-gadeirydd o dro i dro.

### **3.3.2 Rôl a Chyfrifoldebau'r Ysgrifenyddion**

Mae gan yr Ysgrifenyddion gyfrifoldeb cyffredinol am reoli busnes y cyfarfod a rhoi cymorth proffesiynol i'r Cadeirydd, yr Is-gadeirydd (lle bo'n berthnasol), aelodau a mynychwyr.

Rhaid i'r Ysgrifenyddion fod yn gyfarwydd â Chylch Gorchwyl y cyfarfod er mwyn ymgymryd â'r rôl yn effeithiol.

Mae'r Ysgrifenyddion yn gweithredu fel 'gwarcheidwad' neu 'porthor' y cyfarfod. Mae ganddynt rôl bwysig i'w chwarae cyn, yn ystod ac wedi'r cyfarfod, fel a ganlyn:

**Cyn** y cyfarfod, mae'r Ysgrifenyddion yn gyfrifol am:

- Gosod dyddiad ac amser y cyfarfod mewn ymgynghoriad â'r Cadeirydd.
- Canfod lleoliad addas ar gyfer y cyfarfod.
- Trefnu lluniaeth a chyfleusterau cyfieithu, os oes angen.
- Sicrhau bod yr holl unigolion perthnasol yn derbyn gwahoddiad i fynychu cyfarfod (dylid rhoi hysbysiad ysgrifenedig o leiaf 25 diwrnod cyn dyddiad y cyfarfod, oni bai y gelwir cyfarfod brys gan y Cadeirydd.)
- Paratoi'r agenda ddrafft yn seiliedig ar y Rhaglen Waith a gytunwyd ac eitemau a gyflwynwyd gan Aelodau a Mynychwyr (dylai Aelod neu Fynychwr sy'n dymuno cynnwys eitem ar yr agenda hysbysu'r Ysgrifenyddion o leiaf 20 diwrnod gwaith cyn dyddiad y cyfarfod.)
- Trafod yr agenda drafft gyda'r Cadeirydd.
- Cwblhau'r agenda yn dilyn trafodaethau gyda'r Cadeirydd.
- Sicrhau bod yr holl bapurau perthnasol yn cael eu cyflwyno yn y fformat priodol o leiaf 15 diwrnod gwaith cyn dyddiad y cyfarfod, oni bai y cytunir ar amserlen arall gyda'r Cadeirydd a/neu mae'n amhriodol oherwydd amllder y cyfarfod (dylai holl bapurau ategol sydd angen cael eu cyfieithu gael eu hanfon at yr Ysgrifenyddion ar y cyfle cynharaf posibl, ond ddim hwyrach na 15 diwrnod gwaith cyn dyddiad y cyfarfod.)
- Gwirio trefn yr agenda a'r papurau ar gyfer y cyfarfod.
- Trafod eitemau agenda hwyr gyda'r Cadeirydd a diwygio'r agenda yn ôl yr angen.
- Sicrhau bod yr agenda a'r papurau yn cael eu cylchredeg ddim hwyrach na 7 diwrnod gwaith cyn dyddiad y cyfarfod, oni bai y cytunir ar amserlen arall gyda'r Cadeirydd.
- Nodi'r holl ymddiheuriadau a dderbynnir ar gyfer y cyfarfod.
- Gwirio fod y lleoliad yn addas ac wedi'i osod yn iawn ar ddiwrnod y cyfarfod.

**Yn ystod** y cyfarfod, mae'r Ysgrifenyddion yn gyfrifol am:

- Sicrhau bod gan y Cadeirydd neu'r Is-gadeirydd yr holl wybodaeth / papurau angenrheidiol am yr holl eitemau ar yr agenda.
- Gwneud nodyn o enwau a safleoedd pawb sy'n bresennol.
- Gwneud nodyn o'r ymddiheuriadau a dderbynnir ar gyfer y cyfarfod.
- Gwneud nodyn o'r penderfyniadau a'r gweithrediadau a gytunwyd gan y cyfarfod, ynghyd â gwneud nodyn byr o sut y gwnaed y penderfyniadau a'r gweithrediadau er mwyn rhoi cyd-destun digonol a sicrhau trywydd archwilio.
- Ceisio eglurder ar unrhyw benderfyniadau, gweithrediadau neu drafodaethau a all fod yn aneglur.
- Cynorthwyo'r Cadeirydd neu'r Is-gadeirydd er mwyn sicrhau bod y cyfarfod yn glynu at y llwybr drwy eu hatgoffa os yw eitem agenda wedi'i anwybyddu. Amlygu unrhyw faterion gydag amser eitemau agenda er mwyn sicrhau nad yw'r cyfarfod yn rhedeg yn hwyr.
- Ar ddiwedd y cyfarfod, sicrhau bod y Cadeirydd yn atgoffa aelodau i beidio gadael unrhyw bapurau sy'n berthnasol i'r cyfarfod yn y lleoliad.

**Wedi'r** cyfarfod, mae'r Ysgrifenyddion yn gyfrifol am:

- Paratoi Cofnodion drafft neu Restrâu Gweithrediadau a Phenderfyniadau drafft i'w hadolygu gan y Cadeirydd neu Is-gadeirydd o fewn 14 diwrnod gwaith ar ôl y cyfarfod.
- Cylchredeg Cofnodion neu Restr Penderfyniadau neu Weithrediadau i Aelodau a Mynychwyr o fewn 25 diwrnod gwaith ar ôl y cyfarfod (dylai cywiriadau i'r Cofnodion neu'r Rhestr Penderfyniadau a Gweithrediadau gael eu nodi yn y cyfarfod dilynol.)
- Rhoi diweddariadau a dderbyniwyd o ran gweithrediadau a gytunwyd yn eu trefn ar gyfer y cyfarfod nesaf.

### **3.3.3 Rôl a Chyfrifoldebau Aelodau**

Mae gan Aelodau gyfrifoldeb cyffredinol am weithio gyda'i gilydd er mwyn gwireddu diben a chyflawni amcanion y cyfarfod fel yr amlinellir yn y Cylch Gorchwyl.

Rhaid i Aelodau fod yn gyfarwydd â Chylch Gorchwyl y cyfarfod er mwyn ymgymryd â'r rôl yn effeithiol.

Mae aelodau fel arfer yn gweithredu fel cynrychiolwyr eu meysydd busnes priodol yn y cyfarfod. Fodd bynnag, efallai bydd gofyn iddynt gyfrannu gwybodaeth, sgiliau neu arbenigedd penodol i'r cyfarfod.

Mae gan Aelodau rôl bwysig i'w chwarae cyn, yn ystod ac wedi'r cyfarfod, fel a ganlyn:

**Cyn** y cyfarfod, mae Aelod yn gyfrifol am:

- Ceisio mynychu'r cyfarfod.
- Paratoi'n llawn ar gyfer y cyfarfod drwy ddarllen yr agenda a'r holl bapurau cysylltiedig, a cheisio eglurhad / gwybodaeth bellach gan y Cadeirydd a / neu'r Ysgrifenyddion yn ôl yr angen.
- Trafod, lle bo'n berthnasol, holl eitemau agenda priodol gyda chydweithwyr o fewn eu maes busnes er mwyn sicrhau bod barn y maes busnes yn cael ei gynrychioli'n gywir yn y cyfarfod.

Os yw Aelod yn dymuno **gosod eitem ar yr agenda**, rhaid iddynt hysbysu'r Ysgrifenyddion o leiaf 20 diwrnod gwaith cyn dyddiad y cyfarfod. Dylai holl bapurau ategol gael eu cyflwyno yn y fformat priodol o leiaf 15 diwrnod gwaith cyn dyddiad y cyfarfod, oni bai y cytunir ar amserlen arall gyda'r Cadeirydd. Mae'r Cadeirydd hefyd yn cadw'r hawl i wrthod unrhyw eitemau agenda hwyr.

Os yw Aelod yn **methu dod** i'r cyfarfod, maent yn gyfrifol am:

- Anfon eu hymddiheuriadau at yr Ysgrifenyddion.
- Rhoi sylwadau ar yr agenda a phapurau perthnasol.
- Trefnu i ddirprwy fynychu'r cyfarfod ar eu rhan (os caniateir gan Gylch Gorchwyl y cyfarfod neu os caniateir gan y Cadeirydd), a hysbysu'r Cadeirydd neu'r Ysgrifenyddion y bydd dirprwy yn mynychu'r cyfarfod.
- Briffio'r dirprwy a sicrhau eu bod yn derbyn copi o'r agenda a'r holl bapurau perthnasol.

**Yn ystod** y cyfarfod, mae Aelod yn gyfrifol am:

- Cyrraedd ar amser ac aros tan y diwedd.
- Tynnu sylw at unrhyw wrthdaro buddiannau posibl a allai godi yn y cyfarfod.
- Cyfranogi'n llawn ac yn adeiladol yn y cyfarfod drwy:
  - Gwrando ar yr hyn sydd gan bobl eraill i'w ddweud;
  - Cyfrannu'n adeiladol at y drafodaeth;
  - Rhoi sylwadau cryno;
  - Osgoi tra-arglwyddiaethu'r cyfarfod;
  - Osgoi tynnu sylw pobl eraill drwy gynnal sgysiau ar wahân; ac
  - Osgoi gwyrhoeddi o'r drafodaeth briodol a thrafod materion sy'n amherthnasol.
- Ceisio eglurdeb ar unrhyw bwyntiau / materion sy'n aneglur yn ystod y cyfarfod:
- Glynu at y Protocol Plismona drwy gydol y cyfarfod.
- Cyfranogi yn y broses gwneud penderfyniadau a sicrhau **feel bod** yr holl benderfyniadau yn cael eu gwneud ym mudd gorau'r Heddlu ac yn unol â Chylch Gorchwyl y cyfarfod.
- Cynnal cyfrinachedd lle mae angen.

Os yw Aelod yn **methu aros** tan ddiwedd y cyfarfod, maent yn gyfrifol am hysbysu'r Cadeirydd neu'r Ysgrifenyddion cyn dechrau'r cyfarfod, gan adael yn dawel ar yr amser priodol. Dylai ceisiadau i aildrefnu trefn eitemau ar yr agenda gael eu trafod gyda'r Cadeirydd a'r

Ysgrifenyddion mewn da bryd cyn y cyfarfod. Fodd bynnag, mae'r Cadeirydd yn cadw'r hawl i beidio aildrefnu'r agenda ar gais aelodau unigol.

**Wedi'r** cyfarfod, mae Aelod yn gyfrifol am:

- Gwireddu unrhyw weithrediadau / cyfrifoldebau sydd wedi'u neilltuo iddyn nhw yn y cyfarfod a bod yn barod i adrodd yn ôl ar gynnydd yn y cyfarfod nesaf.
- Sicrhau bod cydweithwyr o fewn eu maes busnes yn cael eu briffio ar unrhyw benderfyniadau a / neu weithrediadau sy'n effeithio'r maes busnes yn uniongyrchol.

### **3.3.4 Rôl a Chyfrifoldebau Mynychwyr**

Mae gan Fynychwyr gyfrifoldeb cyffredinol am gynorthwyo'r Cadeirydd ac Aelodau i wireddu diben a chyflawni amcanion y cyfarfod fel yr amlinellir yn y Cylch Gorchwyl.

Rhaid i Fynychwyr fod yn gyfarwydd â Chylch Gorchwyl y cyfarfod er mwyn ymgymryd â'r rôl yn effeithiol.

Nid yw Mynychwyr yn Aelodau ac nid ydynt yn gweithredu fel cynrychiolwyr eu meysydd busnes priodol yn y cyfarfod. Yn hytrach, fel arfer bydd gofyn iddynt gyfrannu gwybodaeth, sgiliau neu arbenigedd penodol i'r cyfarfod.

Nid oes angen i Fynychwyr ddod i bob cyfarfod. Gall Mynychwyr benderfynu dod i gyfarfodydd penodol neu efallai bydd y Cadeirydd yn gofyn iddynt ddod i gyfarfodydd penodol, gan ddibynnu ar yr hyn sydd dan sylw. Gall Mynychwyr hefyd benderfynu cyfrannu at fusnes y cyfarfod drwy roi sylwadau i'r Cadeirydd ar eitemau agenda a phapurau penodol.

Pan mae Mynychwyr yn penderfynu dod i gyfarfod, maent yn gyfrifol am ymddwyn fel petaent yn Aelodau. Fodd bynnag, nid oes hawl ganddynt i chwarae rhan mewn unrhyw benderfyniadau ffurfiol a wneir gan y cyfarfod (e.e. os oes pleidlais).

## **3.4 DOGFENNAU'R CYFARFOD**

### **3.4.1 Cynllun Gwaith Ymlaen (Atodiad 2)**

Dylai bob cyfarfod gael cynllun gwaith ymlaen a wnaiff gynorthwyo'r cyfarfod i gynllunio ar gyfer y flwyddyn i ddod a chynorthwyo gyda pharatoi agendau'r cyfarfodydd.

Dylai'r Cynllun gael ei baratoi ar ddechrau'r flwyddyn gan gadeirydd ac ysgrifenyddion y cyfarfod. Dylai drefnu eitemau agenda i'w trafod mewn cyfarfodydd/amserau penodol o'r flwyddyn h.y. Adolygiad Cylch Gorchwyl ym mis Mawrth

Dylai'r Cynllun fod yn ddogfen weithio fyw a ellir ei hychwanegu ati drwy gydol y flwyddyn pan dderbynnir eitemau agenda newydd gan y cadeirydd a'r ysgrifenyddion.

### **3.4.2 Agenda (Atodiad 3)**

Mae agendau cyfarfodydd yn sicrhau y cyflwynir y wybodaeth gywir i gyfarfod. Maent yn cyfrannu at fodloni nodau ac amcanion y cyfarfod.

Dylai gwybodaeth a geir mewn agenda fod yn amserol, perthnasol, gwrthrychol, cywir a phroffesiynol.

Dylai bob cyfarfod baratoi a chylchredeg agenda 7 niwrnod cyn cyfarfod sydd wedi'i drefnu.

Dylai'r agenda adlewyrchu gwybodaeth a geir yn y Cynllun Gwaith Ymlaen a'r Cylch Gorchwyl.

Rhennir templed corfforaethol agendau i bedair adran



- Eitem sefydlog ar yr agenda – angen penderfyniad
- Eitem ychwanegol ar yr agenda – angen penderfyniad
- Eitem sefydlog ar yr agenda – er gwybodaeth yn unig
- Eitem ychwanegol ar yr agenda – er gwybodaeth yn unig

Bydd hyn yn sicrhau bod gan gyfarfodydd ganolbwynt ac y gwneir penderfyniadau pan mae angen.

### **3.4.3 Cofnodion a Chofnod Gweithrediadau a Phenderfyniadau (Atodiad 4)**

Bydd cofnod ffurfiol cyfarfodydd yr Heddlu ar ffurf un ai cofnodion neu gofnod gweithrediadau a phenderfyniadau a gaiff ei nodi ar y Cylch Gorchwyl.

Dylai cofnodion air ar air fod yn glir a chryno ac yn cynnwys manylion o'r eitem agenda, y trafodaethau a fu a chanlyniadau trafodaethau o'r fath, boed hynny'n weithrediad neu'n benderfyniad. Bydd cofnodion air am air llawn yn cael eu cyhoeddi'n allanol hefyd ar ein gwefan drwy Gynllun Cyhoeddi'r Heddlu. Dylid felly nodi os dylid cyhoeddi bob eitem neu beidio.

Dylai'r cofnod penderfyniadau gynnwys cofnod o benderfyniad nid y drafodaeth. Fodd bynnag dylai o hyd gynnwys cyd-destun er mwyn darparu trywydd archwilio ar sut y daethpwyd i'r penderfyniad.

Yn yr un modd, dylai'r cofnod gweithrediadau gynnwys manylion y gweithrediad a pherchennog y gweithrediad. Dylai gynnwys cyd-destun er mwyn darparu trywydd archwilio er mwyn gwybod sut y penderfynwyd ar y gweithrediad.

Adolygir ond gweithrediadau agored mewn cyfarfodydd. Bydd hyn yn sicrhau bod gan gyfarfodydd ganolbwynt o hyd ac nad ydynt yn ailedrych ar weithrediadau a phenderfyniadau sydd eisoes wedi'u cyflawni.

### **3.4.4 Adroddiad (Atodiad 5)**

Rhaid i adroddiadau a gyflwynir i gyfarfod fod yn eglur ac â chanolbwynt gan ddefnyddio'r templed corfforaethol. Dylai diben y cyfarfod a'r canlyniad disgwylidig fod yn glir ar ddechrau'r adroddiad.

Dylai adroddiadau fod yn fyr ac yn berthnasol. Dylent fod yn glir, cryno, argyhoeddiadol, cyflawn a chywir gan ddefnyddio Saesneg plaen.

Dylai adroddiadau ond cynnwys gwybodaeth berthnasol a dylai awduron ymatal rhag cynnwys dogfennau wedi'u gosod.

Dylai adroddiadau gael eu cyflwyno i gadeirydd a'r ysgrifenyddion cyfarfod cyn cyfarfod sydd wedi'i drefnu.

## **4. ATODIAD**

### **4.1 Atodiad 1 – Cylch Gorchwyl**



Terms of Reference  
Template - v3.0.doc

### **4.2 Atodiad 2 – Cynllun Gwaith Ymlaen**



Template Forward  
Work Plan v2.0.doc

#### **4.3 Atodiad 3 – Agenda**



Template Agenda  
v2.0.doc

#### **4.4 Atodiad 4 – Cofnodion a Chofnod Gweithrediadau a Phenderfyniadau**



Template Minutes  
v2.0.doc



Template Decision  
and Action Log v2.0.c

#### **4.5 Atodiad 5 – Adroddiad**



Template Report  
v2.0.doc

#### **4.6 Cymorth Cymraeg ar gyfer Cyfarfodydd**



Cymorth Cymraeg -  
Cynnal Cyfarfod.doc

#### **4.7 Canllawiau ar drefnu Gwasanaethau Cyfieithu mewn Cyfarfodydd**



Guidance for staff on  
how to obtain a trans



### Cydbwyllgor Archwilio

Dyddiad y Cyfarfod: 5 Hydref 2020

<b>Teitl:</b>	Rhaglen Waith Arfaethedig
<b>Awdur:</b>	Prif Swyddog Cyllid
<b>Diben yr adroddiad:</b>	Cytuno ar y rhaglen waith
<b>Cyflwynir yr adroddiad i'r CA ar gyfer: (ticiwch un)</b>	<input type="checkbox"/> X Penderfyniad <input type="checkbox"/> Trafodaeth <input type="checkbox"/> Sicrwydd <input type="checkbox"/> Gwybodaeth
<b>Crynodeb / Pwyntiau Allweddol:</b>	<ul style="list-style-type: none"><li>Mae hyn yn sicrhau fod y Cydbwyllgor yn gallu cyflawni ei ddyletswyddau yn unol â dyddiadau cau statudol, a bod holl gyfrifoldebau'r Cydbwyllgorau yn cael eu cwblhau yn ystod bob blwyddyn.</li></ul>
<b>Argymhellion:</b>	<ul style="list-style-type: none"><li>Aelodau'r Cydbwyllgor i nodi pa eitemau sy'n amodol ar ddyddiad cau statudol, ac felly mae'r cyfarfodydd wedi'u trefnu i gyflawni'r gofynion hynny.</li><li>Aelodau'r Cydbwyllgor i ystyried cynnwys ychwanegol a allai gael eu cyflwyno mewn cyfarfodydd yn y dyfodol.</li><li>Rhaglen waith y dyfodol i gael ei chyflwyno i bob cyfarfod, gan amlinellu'r gwaith am y deuddeg mis nesaf yn dreiglol.</li></ul>
<b>Effaith cofrestr risgiau:</b>	Un o ddibenion y Cydbwyllgor yw rhoi sicrwydd i'r Comisiynydd Heddlu a Throsedd a'r Prif Gwnstabl fod risgiau ariannol ac anariannol yn cael eu rheoli'n effeithiol.
<b>Goblygiadau sicrwydd:</b>	
<b>Effaith Cydraddoldeb:</b>	Ystyriwyd deddfwriaeth cydraddoldeb wrth recriwtio aelodau annibynnol y Cydbwyllgor Archwilio. Mae <a href="#">Cynllun Cydraddoldeb ar y Cyd</a> mewn grym.
<b>Gwybodaeth wedi'u heithrio o ddadleniad:</b>	Dim



## **CYDBWYLLGOR ARCHWILIO**

**5 Hydref 2020**

### **RHAGLEN WAITH ARFAETHEDIG**

**Adroddiad gan y Prif Swyddog Cyllid**

#### **CYFLWYNIAD**

- 1.2** Mae'r Cydbwyllgor Archwilio wedi derbyn rhaglen waith yn flynyddol yn ystod cyfarfod mis Gorffennaf. Mae hyn yn sicrhau fod y Cydbwyllgor yn gallu cyflawni ei ddyletswyddau yn unol gyda dyddiadau cau statudol, a bod holl gyfrifoldebau'r Cydbwyllgor yn cael eu rhyddhau yn ystod bob blwyddyn.
- 1.3** Yn ogystal, mae eitemau i'w cyflwyno i'r Cydbwyllgor Archwilio i'w nodi drwy ffyrdd amrywiol – gan swyddogion, staff neu aelodau'r Cydbwyllgor. Mae'r rhain wedi'u hychwanegu at y rhaglen waith yn llai ffurfiol, ac yn cael eu hychwanegu at yr agenda fel mae'n briodol.
- 1.4** Mae plismona'n amgylchfyd sy'n newid yn barhaus. Tra ei bod yn hanfodol fod y Cydbwyllgor Archwilio'n cyflawni gorchwylion penodol erbyn dyddiadau allweddol, mae cyflwyno'r rhaglen waith dim ond unwaith y flwyddyn yn anhyblyg. Nid yw'n dogfennu'n ddigonol pan mae eitemau sy'n cael eu nodi o'r newydd i'w cyflwyno i'r cydbwyllgor. Felly, yn y cyfarfod a gynhaliwyd ar 9 Mawrth 2020, fe wnaeth y Cydbwyllgor gynnig fod y rhaglen waith i'w thrafod ar ddiwedd bob cyfarfod.
- 1.5** Mae'r adroddiad hwn, felly, yn cynnwys y cynllun gwaith arfaethedig ar gyfer y deuddeg mis nesaf. Os nad yw dyddiad y cyfarfod wedi'i gadarnhau, dangosir mis y cyfarfod fel arweiniad.

#### **2. ARGYMHELLION**

- 2.1** Aelodau'r Cydbwyllgor i nodi pa eitemau sy'n amodol ar ddyddiad cau statudol, ac felly mae'r cyfarfodydd wedi'u trefnu i gyflawni'r gofynion hynny.
- 2.2** Aelodau'r Cydbwyllgor i ystyried cynnwys ychwanegol a allai gael eu cyflwyno mewn cyfarfodydd yn y dyfodol.
- 2.3** Rhaglen waith y dyfodol i gael ei chyflwyno i bob cyfarfod, gan amlinellu'r gwaith am y deuddeg mis nesaf yn dreiglol.

#### **3. RHAGLEN WAITH**

- 3.1** Gan eithrio eitemau a amserlennwyd sy'n bodloni dyddiadau cau statudol, mae'r rhaglen waith yn hyblyg. Felly, gall eitemau ychwanegol gael eu hychwanegu os yw'r angen yn codi.



**3.2** Mae nifer o eitemau agenda sefydlog ar hyn o bryd yn cael eu trefnu ar gyfer bob cyfarfod. Bydd y rhain yn parhau ar agenda'r CA hyd nes y clywir yn wahanol:

Dyddiad y Cyfarfod	Rhaglen Waith ar gyfer 2020/21
Pawb (Hyd nes y clywir yn wahanol)	<ul style="list-style-type: none"> <li>• Diweddariad Busnes</li> <li>• Diweddariad HMICFRS</li> <li>• Diweddariad Archwilio Mewnol</li> <li>• Diweddariad Risg</li> <li>• Rhaglen Waith</li> </ul>

Mae'r rhaglen waith ar wahân i'r eitemau agenda sefydlog a amlinellir uchod fel a ganlyn:

Dyddiad y Cyfarfod	Rhaglen Waith ar gyfer 2020/21
10 Rhagfyr 2020	<ul style="list-style-type: none"> <li>• Archwilio Cymru – Adroddiad Gwerth am Arian ac Archwiliad Blynyddol (Llythyr Rheolwyr)</li> <li>• Adroddiad Gyfreithiol</li> <li>• Datganiad strategaeth risg a chwant risg – Adolygiad blynyddol</li> <li>• Diweddariad llywodraethu</li> <li>• Moeseg</li> <li>• Perfformiad Rheoli'r Trysorlys</li> <li>• Adroddiad at Wraidd y mater Risgiau: i'w gadarnhau</li> </ul>
Mawrth 2021	<ul style="list-style-type: none"> <li>• Strategaeth Gyfalaf (yn cynnwys Strategaeth Rheoli'r Trysorlys) <i>i'w chadarnhau cyn 1 Ebrill 2021</i></li> <li>• Diweddariad llywodraethu – yn cynnwys AGS drafft</li> <li>• Archwilio Cymru – cynllun blynyddol</li> <li>• Adroddiad at Wraidd y Mater Risg: i'w gadarnhau</li> <li>• Datganiad Rheoli'r Heddlu</li> </ul>
Gwanwyn 2021	<ul style="list-style-type: none"> <li>• Digwyddiad blynyddol Cydbwyllgorau Cymru</li> </ul>
Mehfin 2021	<ul style="list-style-type: none"> <li>• Cyfrifon 2020/21 – sesiwn frifio dechnegol</li> </ul>
Gorffennaf 2021	<ul style="list-style-type: none"> <li>• ISA 260 a llofnodi cyfrifon <i>i'w llofnodi erbyn 31 Gorffennaf 2021</i></li> <li>• Diweddariad llywodraethu</li> <li>• Gwerth am arian</li> <li>• Hunan-asesiad ac Adroddiad Blynyddol y CA</li> <li>• Adroddiad at Wraidd y Mater: i'w gadarnhau</li> </ul>
Hydref 2021	<ul style="list-style-type: none"> <li>• Diweddariad llywodraethu (yn cynnwys Adolygiad Cod FM)</li> <li>• Perfformiad Rheoli'r Trysorlys</li> </ul>



--	--

#### 4. GOBLYGIADAU

4.1	Cydraddoldeb	Ystyriwyd deddfwriaeth cydraddoldeb wrth recriwtio aelodau annibynnol y Cydbwyllgor Archwilio. Mae <a href="#">Cynllun Cydraddoldeb ar y Cyd</a> mewn grym.
4.2	Ariannol	Mae cynllunio'r gwaith ar gyfer y flwyddyn i ddod yn lleihau'r angen am gyfarfodydd unswydd.
4.3	Cyfreithiol	Mae deddfwriaeth yn gofyn i Gydbwyllgor Archwilio gael ei sefydlu. Crynhoir swyddogaethau'r Cydbwyllgor Archwilio o fewn ei <a href="#">Gylch Gorchwyl</a> , sydd wedi'i baratoi yn unol â <i>Audit Committees\Practical Guidance for local Authorities and Police –2018 Edition (CIPFA)</i> . Mae'r rhaglen waith hon yn ystyried gofynion statudol ac ymarferol er mwyn cyflawni'r rhwymedigaethau hyn.
4.4	Cymuned	Cyhoeddir papurau a chofnodion cyfarfodydd, ac mae'r cyfarfodydd yn agored i'r cyhoedd eu mynychu.
4.5	Risg	Un o ddibenion y Cydbwyllgor yw rhoi sicrwydd i'r Comisiynydd Heddlu a Throsedd a'r Prif Gwnstabl fod risgiau ariannol ac anariannol yn cael eu rheoli'n effeithiol.
4.6	Cynllun Heddlu a Throsedd	Mae rôl y Cydbwyllgor Archwilio yn rhan o'r Cynllun Heddlu a Throsedd cyffredinol.

#### Awdur yr Adroddiad:

Kate Jackson  
Prif Swyddog Cyllid, Swyddfa'r Comisiynydd Heddlu a Throsedd