

Y Pwyllgor Cyfrifon Cyhoeddus

Lleoliad:

Ystafell Bwyllgora 3 – y Senedd

Dyddiad:

Dydd Mawrth, 24 Mehefin 2014

Amser:

09.00

Cynulliad
Cenedlaethol
Cymru

National
Assembly for
Wales



I gael rhagor o wybodaeth, cysylltwch â:

Fay Buckle

Clerc y Pwyllgor

029 2089 8041

PublicAccounts.Committee@Wales.gov.uk

Agenda

- 1 Cyflwyniadau, ymddiheuriadau a dirprwyon (09:00)**
- 2 Papurau i'w nodi (09:00)** (Tudalennau 1 – 2)
- 3 Adroddiad Blynyddol y Bwrdd Cyngori ar Adroddiadau Ariannol (FRAB) Adroddiad Blynyddol 2013–2014 (09:05–09:20)** (Tudalennau 3 – 31)
PAC(4)–18–14 (papur 1)
- 4 Gofal heb ei drefnu: Trafod yr ymateb gan Lywodraeth Cymru (09:20–09:30)** (Tudalennau 32 – 44)
PAC(4)–18–14(papur 2)
PAC(4)–18–14(papur 3)
- 5 Cynnig o dan Reol Sefydlog 17.42 i benderfynu gwahardd y cyhoedd o'r cyfarfod ar gyfer y canlynol: (09:30)**
Eitemau 6, 7,8 & 9

6 Gwasanaeth Awyr oddi mewn i Gymru – Caerdydd i Ynys Môn: Trafod yr adroddiad drafft (09:30–10:00) (Tudalennau 45 – 72)
PAC(4)-18-14(Papur 4)

7 Adroddiad blynyddol 2013–14 (10:00–10:20)

8 Cyflog Uwch Reolwyr: Materion allweddol (10:20–10:50) (Tudalennau 73 – 82)
PAC(4)-18-14 (papur 5)

9 Gohebiaeth – Y Pwyllgor Cyfrifon Cyhoeddus (10:50–11:00)
(Tudalennau 83 – 95)
PAC(4)-18-14(papur 6)

Y Pwyllgor Cyfrifon Cyhoeddus

Lleoliad: **Ystafell Bwyllgora 3 – y Senedd**

Dyddiad: **Dydd Mawrth, 17 Mehefin 2014**

Amser: **09.00 – 10.55**

Gellir gwyllo'r cyfarfod ar Senedd TV yn:

http://www.senedd.tv/archiveplayer.jsf?v=en_400000_17_06_2014&t=4525&l=en

Cynulliad
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National
Assembly for
Wales



Cofnodion Cryno:

Aelodau'r Cynulliad:

Darren Millar AC (Cadeirydd)
William Graham AC
Mike Hedges AC
Alun Ffred Jones AC
Julie Morgan AC
Jenny Rathbone AC
Aled Roberts AC
Sandy Mewies AC

Tystion:

Debra Carter, Head of Local Government Finance and Public Service Performance Division
Reg Kilpatrick, Cyfarwyddwr, Llywodraeth Cymru
June Milligan, Llywodraeth Cymru
Alan Morris, Swyddfa Archwilio Cymru
Huw Vaughan Thomas, Archwilydd Cyffredinol Cymru, Swyddfa Archwilio Cymru

Staff y Pwyllgor:

Meriel Singleton (Ail Clerc)
Claire Griffiths (Dirprwy Glerc)
Joanest Jackson (Cynghorydd Cyfreithiol)

TRAWSGRIFIAD

Gweld [trawsgrifiad o'r cyfarfod](#).

1 Cyflwyniadau, ymddiheuriadau a dirprwyon

1.1 Croesawodd y Cadeirydd yr Aelodau i'r Pwyllgor.

2 Cwrdd â'r Heriau Ariannol sy'n wynebu Llywodraeth Leol yng Nghymru

2.1 Clywodd y Pwyllgor dystiolaeth gan June Milligan, Cyfarwyddwr Cyffredinol, Llywodraeth Leol a Chymunedau, Llywodraeth Cymru, Reg Kilpatrick, Cyfarwyddwr, Llywodraeth Leol, Llywodraeth Cymru a Debra Carter, Dirprwy Gyfarwyddwr, Cyllid a Pherfformiad Llywodraeth Leol, Llywodraeth Cymru ynghylch Ymdrin â'r Heriau Ariannol sy'n wynebu Llywodraeth Leol yng Nghymru.

2.1 Cytunodd June Milligan i ysgrifennu at y Cadeirydd ar nifer o faterion a godwyd yn y sesiwn.

2.3 Yn ystod rhan breifat y cyfarfod, bu'r Aelodau'n trafod y dystiolaeth a gafwyd.

3 Craffu mewn llywodraeth leol

3.1 Nododd yr Aelodau yr adroddiad a chytunwyd y byddai'n cynorthwyo â'r ymchwiliad sy'n cael ei gynnal i'r heriau ariannol sy'n wynebu llywodraeth leol yng Nghymru, ac na fyddent yn gwneud ymchwiliad ar wahân ar y mater hwn.

4 Cynnig o dan Reol Sefydlog 17.42 i benderfynu gwahardd y cyhoedd o'r cyfarfod ar gyfer y canlynol:

4.1 Derbyniwyd y cynnig.

5 Dulliau o weithio: Asesu dulliau o weithio

5.1 Oherwydd cyfyngiadau amser, ni chyrhaeddwyd yr eitem hon. Gofynnodd y Cadeirydd i'r Aelodau anfon unrhyw sylwadau at y clerc.

6 Blaenraglen waith: Hydref 2014

6.1 Oherwydd cyfyngiadau amser, ni chyrhaeddwyd yr eitem hon. Gofynnodd y Cadeirydd i'r Aelodau anfon unrhyw sylwadau at y clerc.

Jane Hutt AC / AM
Y Gweinidog Cyllid
Minister for Finance



Llywodraeth Cymru
Welsh Government

Eich cyf/Your ref
Ein cyf/Our ref: MB/JH/2124/14

Darren Millar AM
Chair, Public Accounts Committee
The National Assembly for Wales
Cardiff Bay
Cardiff
CF99 1NA

June 2014

Dear Darren,

Attached is a copy of the 17th report from the Finance Reporting Advisory Board (FRAB).

The FRAB acts as an independent source of advice on the setting of accounting standards for UK Government. The Board seeks to ensure that any adaptations of or departures from generally accepted accounting practice in the public sector are justified and appropriate. Its main focus is on examining proposals for amending current or implementing new accounting policies for Central Government and for examining proposals for accounting guidance for local authorities. The FRAB comprises representatives from Whitehall Departments and Devolved Administrations plus a number of independent members including accounting academics and representatives from the UK accountancy bodies.

In accordance with the terms of reference, the FRAB prepares an annual report of its activities which is circulated to the House of Commons, the Northern Ireland Assembly, Scottish Parliament and the PAC of the National Assembly for Wales.

*Yours ever,
Jane*

Jane Hutt AC / AM
Y Gweinidog Cyllid
Minister for Finance

17th Report of the Financial Reporting Advisory Board

**Report for the period
April 2013 to March 2014**

HC 1264

Tudalen y pecyn 4

FINANCIAL REPORTING ADVISORY BOARD

**Report for the period
April 2013 to March 2014**

Presented to the House of Commons pursuant to Section 24(4) of the Government
Resources and Accounts Act 2000

Laid before the Northern Ireland Assembly under Section 20(3) of the Government
Resources and Accounts Act (Northern Ireland) 2001 by the
Department of Finance and Personnel

The report is laid before the Scottish Parliament and presented to the Audit and
Finance Committees of the Scottish Parliament by agreement with the
Scottish Ministers

The report is submitted to the Public Accounts Committee of the National
Assembly for Wales by the Welsh Assembly Government

Ordered by The House of Commons to be printed 8 May 2014

HC 1264
SG/2014/56

REPORT FOR THE PERIOD APRIL 2013 TO MARCH 2014



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This publication is available at www.gov.uk/government/publications

Any enquiries regarding this publication should be sent to us at Philip Trotter, FRAB Secretary, 1 Horse Guards Road, London, SW1A 2HQ - philip.trotter@hmtreasury.gov.uk

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Chairman's Foreword

Dealing with change in public sector accounting is always challenging. Although we have seen relatively few changes to the accounting manuals this year, it has been instructive how difficult changes can be to implement, particularly where the proposals bring into focus fundamental questions about how the public sector approaches aspects of reporting. In the year under review here, the FRAB has been examining two such issues: how to determine what is controlled by which bodies, and hence should be included in that body's boundary of accounting; and how fair values in reporting should be applied in the public sector.

The first of these issues, driven by the introduction of a new package of standards on consolidation and joint arrangements, has brought into focus the accounting for schools and in particular which schools are controlled by which part of the public sector. I am pleased to report that all involved have made concerted efforts to come to consistent and well-evidenced conclusions, which I believe will, when finalised, continue to be sound in the face of any further changes in the sector. Although still in consultation, the principles that have been established are clear and consistent with the relevant accounting standards, and should prove a model for other areas of the public sector that have to deal with similar questions.

In relation to the second issue, the FRAB had some difficult debates on what form of current value is used for public sector assets and why, and whether these should be categorised as "fair value" as determined by accounting standards. We found it helpful to investigate the history of why the public sector had originally taken the approach of using a form of replacement cost current value and what the new standard on fair value accounting told us about whether that approach was the right one in terms of the information needs of users of public sector accounts. There is a wide and strongly-felt range of views on this issue, which I am pleased to say were thoroughly aired in FRAB meetings. In order for us to approach a satisfactory resolution in relation to the application of the new accounting standard, however, a more holistic debate on asset values may be required at some point to ensure that users of public sector accounts get the most appropriate information.

All this indicates the need for substantial forward planning and debate in order to apply new accounting standards in the public sector in a timely fashion. Even with the best efforts of all involved, it has not been possible to meet the fair value standard's expected application date. While it is better to delay and get it right, with which the FRAB is in agreement as a matter of policy, the time and resources needed to achieve an appropriate resolution should not be underestimated. In this context I would like to record my thanks and that of the FRAB as a whole for the hard work of the financial reporting teams at the Relevant Authorities who have been dealing with these issues.

Looking forward, new standards expected in the next few years will not in the main be too onerous in a public sector context (the exception being a new leasing standard, should it come to fruition) and many will have long lead-in times. This will allow attention to shift to simplifying and streamlining statutory accounts in

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the public sector in order to better meet the needs of users. The FRAB is keen for the accounts to be as useful as possible and has been pleased to see the increased focus on Whole of Government Accounts in informing debate on public sector performance and resources.

I note that, following the sovereign debt crisis, a debate on public sector accounting in Europe is developing which may lead to European Public Sector Accounting Standards being established for all EU countries. The UK is in the vanguard in Europe in public sector reporting and our experience should provide important evidence to the initiative in relation to the difficulties and timescale involved; as we know, it has taken a huge amount of time, resource and effort to get to where we are now. Given some EU countries have yet to move away from cash accounting and onto an accruals system, there is a long journey ahead to reach a set of high quality accounting standards that the whole of Europe can follow. The UK has a vested interest in ensuring it does not lose any of the advances it has made in reporting if EU standards are brought into force and FRAB is ready and willing to take part in this debate.

This report has been simplified in contrast to previous versions, in order to make it easier to focus on activity and important issues, by putting standing data on terms of reference and so forth onto the gov.uk website. I would be happy to receive any comments, whether positive or negative, on this new approach.

Kathryn Cearns

8 May 2014

Executive Summary

This is the seventeenth report of the Financial Reporting Advisory Board (the Board). The Board's primary objective is to promote the highest standards of financial reporting by government. The report is addressed to the Committee of Public Accounts and the Treasury Select Committee in the Westminster Parliament, to the Northern Ireland Assembly, to Scottish Ministers and to the Public Accounts Committee of the National Assembly for Wales. The report covers the year April 2013 to March 2014.

Last year's report commented on the effectiveness of the changes introduced to the Board's structure, membership and operational processes. These changes were designed to ensure that not only does the FRAB remain fit for purpose but that it continues to act independently as an advisory body to the Relevant Authorities. During the course of this year the benefits of these changes have continued to be demonstrated, with strong debate and the independence of Board members being highlighted.

As the Board moves to a reduced number of meetings per year in order to support the Relevant Authorities in increasing the efficiency and effectiveness of their operations, and more of the Board's business is conducted electronically out of meetings, it is essential that the real and perceived independence of Board members is maintained.

Changes to accounting guidance

Over the course of 2013-14 a significant proportion of the Board's time has been spent providing advice to the Relevant Authorities on the introduction of the new suite of consolidation standards and IFRS 13 *Fair Value* into public sector accounting guidance.

The consolidation standards introduced new criteria for determining whether an entity is controlled and should be consolidated. A key area of focus for the Board was the effect of the consolidation standards on the accounting for local authority maintained schools in England and Wales. This work drew together expertise from financial reporting experts, local authority and devolved government representatives, and church and public sector school representatives through a Working Group. The Working Group issued its final report in February 2014 recommending that local authorities consolidate community schools, voluntarily controlled, voluntary aided and foundation schools. The consolidation standards are due to be incorporated into the 2014-15 Code of Practice on Local Authority Accounting following a due process consultation.

The consolidation standards and IFRS 13 *Fair Value* have raised some fundamental issues about the objectives of financial information and the applicability of international accounting standards to the public sector context. Whilst the introduction of the consolidation standards has been achieved for 2014-15, regrettably an acceptable conclusion on IFRS 13 *Fair Value* has not yet been reached and a further delay in application has been deemed necessary.

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Although the Board has been encouraged by improved working practices and the sharing of expertise between the Relevant Authorities, the delay to the adoption of IFRS 13 *Fair Value* again raises the issue that the time and resources needed to respond to new standards that are being developed cannot be underestimated. This is particularly the case when the standards are of significant complexity or will have far reaching financial management implications.

The debate around the application of Fair Value accounting has, however, shown how the Board can be most effective in promoting the highest standards of financial reporting and assisting the Relevant Authorities. The technical advice provided by the Board has ensured that the Relevant Authorities have gone back to first principles in understanding the reasons behind current valuations of assets, and the Board looks forwards to proposals for IFRS 13's introduction that will ensure the accountability and decision making purposes of public sector financial reporting are best met.

Improvements to financial reporting

Beyond standard setting the Board has also supported the Relevant Authorities in their efforts to better meet the needs of users of financial reports, particularly through the simplification and streamlining project being run by HM Treasury and work undertaken by CIPFA with local authorities. Making financial reporting information more understandable and better integrated with wider performance measures can only act to further increase the usefulness of financial reporting to both those charged with oversight and decision-makers.

The increased use of Whole of Government Accounts in the last Spending Round and the level of Parliamentary and wider debate on the additional information that these accounts contain have been very encouraging. Significant items such as nuclear decommissioning provisions and public sector pension liabilities are real burdens that will need to be met by future generations. Increased transparency around these figures can only assist in ensuring they are managed sustainably.

Priorities for 2014-15

For 2014-15, the Board expects that developments arising from the European Commission's European Public Sector Accounting Standards (EPSAS) project and improving the relevance of financial reporting in wider public finance management will be the main focus for the Relevant Authorities.

While the Board is encouraged that EPSAS has increased the profile of public sector accrual accounting there are concerns that it could impact disproportionately on Member States like the UK that have already integrated internationally accepted accrual accounting standards into their wider public finance management systems. The Board is also conscious that were there to be a move towards harmonised public sector accounting standards at a European level, its own role may have to adapt if it is to continue to fulfil its statutory function.

On improving the relevance of financial reporting, the Board looks forward to supporting the Relevant Authorities in finalising recommendations for change arising from the simplification and streamlining project. This is an area where the public sector has the opportunity to show the way to the private sector, and is only possible due to the significant improvements made in public sector financial reporting during the Board's existence.

In fulfilling its remit in providing advice to the Relevant Authorities, the Board is particularly keen to ensure that the voice of users of government financial reports are heard in this debate. The Board therefore welcomes any comments that users or other interested parties may have via the FRAB Secretary, contact details for whom are provided below:

Email: philip.trotter@hmtreasury.gov.uk

Telephone: 020 7270 4538

Address: Philip Trotter, FRAB Secretary, 1 Horse Guards Road, London, SW1A 2HQ.

REPORT FOR THE PERIOD APRIL 2013 TO MARCH 2014

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1 INTRODUCTION

2 CHANGES TO ACCOUNTING GUIDANCE IN 2013-14

3 BOARD ACTIVITIES IN 2013-14

ANNEX A MEMBERSHIP OF THE BOARD

Chapter 1

INTRODUCTION

Background to the Financial Reporting Advisory Board

- 1.1. The Financial Reporting Advisory Board (the Board) is an independent body fulfilling the statutory role as the ‘group of persons who appear to the Treasury to be appropriate to advise on financial reporting principles and standards’ for government, as required by the Government Resources and Accounts Act 2000.¹
- 1.2. The Board acts as an independent element in the process of setting accounting standards for government and exists to promote the highest possible standards in financial reporting by government. In doing so, the Board seeks to ensure that any adaptations of, or departures from, generally accepted accounting practice in the public sector context, are justifiable and appropriate.
- 1.3. The Board’s main focus is on examining proposals for amending current, or implementing new, accounting policies in the accounting guidance for central government departments, executive agencies, non-departmental public bodies and trading funds, and for examining the proposals for accounting guidance for local authorities. The Board also advises the Treasury on the implementation of accounting policies specific to Whole of Government Accounts.
- 1.4. Further information about the Board, including terms of reference, meeting minutes and papers, is available on the gov.uk website.²

Background to the FRAB Report

- 1.5. In accordance with its Terms of Reference, the Board has a responsibility to prepare an annual report of its activities, including its views on the changes made during the report period to accounting guidance that is within the Board’s remit.
- 1.6. The Board is required to send a copy of its report direct to the Committee of Public Accounts and the Treasury Select Committee of the UK Parliament, to the Welsh Assembly Government, the Scottish Ministers and the Department of Finance and Personnel, Northern Ireland.

¹ Government Resources and Accounts Act 2000, section 24.

² <https://www.gov.uk/government/policy-advisory-groups/financial-reporting-advisory-board-frab>

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- 1.7. The Treasury, the Scottish Ministers, and the Department of Finance and Personnel in Northern Ireland formally lay the Board's report before respectively the House of Commons, the Scottish Parliament, and the Northern Ireland Assembly. The Welsh Assembly Government submits the report to the Public Accounts Committee of the National Assembly for Wales.
- 1.8. This is the Board's 17th Report and the Report structure is summarised below.

Report structure

Changes to accounting guidance

- 1.9. Chapter 2 of the Report summarises changes to accounting guidance approved by the Board during 2013-14.

Board activities

- 1.10. Chapter 3 of the Report reports on those issues in financial reporting, both new and continuing, which may lead to changes in accounting guidance in the future and provides an indication of how those issues will impact the Board's work in future years.

Chapter 2

CHANGES TO ACCOUNTING GUIDANCE IN 2013-14

Introduction

2.1. This chapter details significant changes in accounting guidance within the Board's remit for 2013-14 and 2014-15.

The 2013-14 FReM

2.2. The Board agreed the Treasury proposal to make amendments to the 2013-14 FReM to reflect the following developments:

- HM Treasury migrated to the gov.uk website and references for where supporting guidance could be found online were changed; and
- Amendments to the Companies Act 2006 came into effect in respect of financial years ending on or after 30 September 2013. Consequently, guidance on the form and content of annual reports was updated to reflect the new requirements to prepare a Strategic Report and altered requirements for the Directors' Report and Remuneration Report.

2.3. The revised FReM was issued by the Treasury in December 2013. A log of all 2013-14 amendments is available on the gov.uk website.³

The 2014-15 FReM

2.4. HM Treasury has reviewed the form and content of the FReM and has proposed a new format for 2014-15. The aims of this different format are:

- To make it easier for preparers to identify all relevant adaptations and interpretations by referring to one chapter;
- To improve the internal consistency of the document by explaining each adaptation and interpretation only once;
- To make it clearer to preparers which standards have been adopted and should be applied; and
- To shorten the FReM by removing text which duplicates accounting standards.

³ <https://www.gov.uk/government/publications/government-financial-reporting-manual-2013-to-2014>

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- 2.5. Following consultation with users and review by the Board, these were agreed and the 2014-15 FReM was published to timetable, in December 2013. A log of all 2014-15 amendments is available on the gov.uk website.⁴
- 2.6. The 2014-15 FReM also incorporated a number of changes which were not presentational, the most significant of which are detailed in Table 1.

Table 1

Standard	Summary	FReM impact
<p>IFRS 10, <i>Consolidated Financial Statements</i></p> <p>IFRS 11, <i>Joint Arrangements</i></p> <p>IFRS 12, <i>Disclosure of Interests in Other Entities</i></p> <p>IAS 27, <i>Separate Financial Statements</i> (amended)</p> <p>IAS 28, <i>Investments in Associates and Joint Ventures</i> (amended)</p>	<p>These standards were EU-adopted for annual periods beginning on or after 1 January 2014 and affect the consolidation and reporting of subsidiaries, joint arrangements, and investment entities:</p> <ul style="list-style-type: none"> • The IFRS 10 definition of control (investor power and ability to direct activities of an investee) requires more judgment, notably of agency-principal relationships. Clarity on investor exposure or rights to variable returns (e.g. cost savings) may result in new consolidations. • IFRS 11 provides a principles-based definition of joint arrangements (joint operations or joint ventures) based on rights and obligations. Proportional consolidation accounting for joint ventures is no longer permitted (only equity accounting). • IFRS 12 requires more disclosure of the financial effects on, and risks to, the consolidating entity. 	<p>Accounting boundaries are adapted in the 2014-15 FReM so that the Westminster departmental accounting boundary continues to be based on control criteria used by the Office for National Statistics.</p> <p>With the continuation of current adaptations, the impact on departments and agencies mainly relates to the disclosure requirements under IFRS 12.</p> <p>Arms length bodies will apply the consolidation standards in full and their consolidation boundary may change as a result of the new standards.</p>
<p>IFRS 13, <i>Fair Value Measurement</i></p>	<p>IFRS 13 was EU-adopted for annual periods beginning on or after 1 January 2013. It has been prepared to provide consistent guidance on fair value measurement for all relevant balances and transactions covered by IFRS (except where IFRS 13 explicitly states otherwise):</p> <p>The standard defines fair value, provides guidance on fair value measurement techniques, and sets out the disclosure requirements.</p>	<p>IFRS 13 has been specifically scoped out of the 2014-15 FReM and will not be adopted until 2015-16. Further details on the implementation of IFRS 13 are included in Chapter 3.</p>

⁴ <https://www.gov.uk/government/publications/government-financial-reporting-manual>

The 2013-14 and 2014-15 Foundation Trust Annual Reporting Manual and NHS Manuals for Accounts

- 2.8. The Board agreed the 2013-14 Foundation Trust Annual Reporting Manual and 2013-14 NHS Manuals for Accounts with no new divergences from the FReM. The 2013-14 Foundation Trust Annual Reporting Manual was issued by Monitor in December 2013 (subsequently updated in March 2014) and the 2013-14 NHS Manual for Accounts was issued by the Department of Health in October 2013.
- 2.9. The Board subsequently reviewed draft financial chapters of the Manuals for 2014-15 at its April 2014 meeting.
- 2.10. The Board looks forward to approving future versions of the Manual on a progressively improved timetable.

The 2014-15 Code of Practice on Local Authority Accounting

- 2.11. The Board agreed the 2014-15 Code of Practice on Local Authority Accounting. The Code was issued by CIPFA/LASAAC in April 2014.
- 2.12. The significant changes to the 2014-15 Code related to:
 - The adoption in full of group accounting standards (IFRS 10, IFRS 11, IFRS 12 and amendments to IAS 27 and IAS 28);
 - The adoption in full of amendments to IAS 32, *Financial Instruments: Presentation – Offsetting Financial Assets and Liabilities*; and
 - Clarification of the Code's requirements in relation to local government reorganisations and other combinations, to improve guidance and alignment with other public sector bodies.

Chapter 3

BOARD ACTIVITIES IN 2013-14

Introduction

- 3.1. This chapter addresses the developments in financial reporting in the public sector, both new and continuing, which were addressed during 2013-14. An update on each of the developments considered by the Board is provided in Table 2 below. Table 3 provides details of when each topic was discussed and papers and minutes from those meetings are available on the gov.uk website.⁵
- 3.2. In addition to continuing work on known developments in financial reporting, the Board will monitor developments in international accounting standards and may respond selectively to those consultations which have implications for public sector financial reporting and in which the Board has a particular interest. These include consultation documents issued by the International Accounting Standards Board (IASB), the IFRS Interpretations Committee and the International Public Sector Accounting Standards Board (IPSASB). The Board's future work on accounting standards will include leases, insurance contracts, revenue recognition and rate regulated activities.

Table 2

Accounting standard or reporting issue	Activities during 2013-14	Future work
<i>IFRS</i>		
IFRS 9, <i>Financial instruments</i>	<p>IFRS 9 is being developed in stages by the IASB as a replacement to IAS 39.</p> <p>The Board received an update on IFRS 9 and noted the key differences in accounting treatment between IAS 39 and IFRS 9 as it currently stands.</p>	<p>IFRS 9 is expected to be finalised by mid-2014, except for requirements for portfolio hedge accounting of interest rate risk (or 'macro hedging') which are mainly relevant for entities in the financial sector. There are likely to be elements of IFRS 9 that will require further review by the Board in order to determine whether an interpretation for the public sector context is appropriate. The Board will continue to monitor developments with IFRS 9 and will carry out a detailed review after the</p>

⁵ <https://www.gov.uk/government/collections/hmt-financial-reporting-advisory-board-minutes>

Accounting standard or reporting issue	Activities during 2013-14	Future work
		<p>final standard (excluding requirements for macro hedging) has been issued. The IASB has tentatively decided that IFRS 9 will have a mandatory application date of annual accounting periods beginning on or after 1 January 2018. This should give sufficient time to analyse the impact of the standard and enable appropriate preparatory work to be carried out.</p>
<p>IFRS 13, <i>Fair Value</i></p>	<p>Proposals for the application of IFRS 13 have been considered by the Board on a number of occasions. During 2013-14, the Board advised HM Treasury and CIPFA to look again at the current approaches to valuation in the FReM and the Code. The Board suggested that if fair value was not the conceptual basis that HM Treasury and CIPFA were seeking to apply when valuing property, plant and equipment in particular, then the way forward could be found by building on current adaptations, in particular IAS 16.</p> <p>Consequently, HM Treasury and CIPFA proposed to explicitly note that the measurement objective for public sector assets that are used to provide services directly to the public is to value their service potential and not their fair value (i.e. a market exit value). IFRS 13 would therefore only apply to assets which do not provide services directly to the public.</p> <p>The Board considered this suggested approach to take IFRS 13 forward to consultation but concluded that, although significant progress has been made, further work was necessary to address both the boundary issue of public service delivery and also practical guidance</p>	<p>The Board agreed in 2013-14 that further work will be undertaken by HM Treasury and CIPFA on valuation bases to be applied to assets, including the issue of mixed-use buildings and sites. Further analysis work is required by the Relevant Authorities in order that the Board can understand fully the proposed application and potential impact of the Standard on public sector financial reporting, and in order that it can advise on a jointly proposed accounting approach.</p> <p>The Board will work with HM Treasury and CIPFA to implement IFRS 13 in 2015-16. It is regrettable that the Standard will be not be applied to public sector financial reporting until 2015-16, however the Board acknowledges that the delay is in the interests of ensuring the correct accounting approach is applied, as asset measurement in particular is a complex issue in public sector accounting.</p>

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Accounting standard or reporting issue	Activities during 2013-14	Future work
	on issues like mixed-use buildings.	
IFRS 14 <i>Regulatory Deferral Accounts</i>	<p>IFRS 14 is a limited scope Standard providing an interim solution for rate-regulated entities that have not yet adopted International Financial Reporting Standards (IFRS).</p> <p>Given its limited nature the Board was updated out of meeting.</p>	The Board will return to the issue of Regulatory Deferral Accounts as and when the International Accounting Standards Board (IASB) completes further work on its comprehensive project on rate regulated activities.
IFRS 15 <i>Revenue Recognition</i>	IFRS 15 is expected to be published during the first half of 2014. It will cover all revenue recognition and measurement issues and will be applicable for annual accounting periods beginning on or after 1 January 2017.	The Board expects to consider the application of the new standard in its meetings in late 2014 and early 2015.
<i>Other issues</i>		
Simplifying and streamlining statutory accounts	<p>The Board has been supportive of efforts by the Treasury and the other Relevant Authorities to improve relevance and clarity in public sector financial reporting. The Board received regular updates from the Treasury on a project to simplify and streamline annual reports and accounts, including the final recommendations and a proposed implementation plan.</p> <p>The final recommendations of the project were based on a first principles approach of allowing entities to tell their own story, while maintaining certain key accountability requirements and having audited financial statements. The overarching aim is to develop more integrated and relevant reporting that links performance and financial information while ensuring those aspects of the current reporting structure that are useful to users are maintained.</p>	The Board will be kept up to date with progress in future meetings in order to support the introduction of the new reporting format in 2015-16.
Mid-year reporting	The Board received updates from the Treasury on the introduction of a new mid-year report to the Westminster	The Board will review the outcome of the 2013-14 mid-year reports and whether they were successful in

Accounting standard or reporting issue	Activities during 2013-14	Future work
	<p>Parliament by the 17 main central government departments in 2013-14. The purpose of mid-year reporting is not to introduce private sector style interim reporting, which would be a considerable burden on the public sector, but rather the production of a high level document that provides a summary of key issues.</p> <p>The Board was supportive of the project, in particular the use of a light touch approach that encouraged departments to engage with their Select Committees about their needs, the content of the reports, and how information is reported.</p>	<p>delivering information to the Westminster Parliament which assisted the Westminster Parliament in understanding departments' positions and performance.</p>
Whole of Government Accounts (WGA)	<p>The Board received updates from the Treasury on progress with WGA, including the publication of the 2011-12 account in July 2013. The Board considered that good progress was being made and were encouraged by how much the document is being used by decision-makers.</p>	<p>During 2014-15, the Board will review the Treasury's plans to remove qualifications, including the timescales for doing so, and HM Treasury will keep the Board informed of progress in producing the 2012-13 accounts and significant issues being discussed at the WGA advisory board.</p>
Accounting for schools	<p>In 2012-13, the Board recommended that a cross-cutting Accounting for Schools Working Group should form to take forward the issue of applying international accounting standards, principally IFRS 10, Consolidated financial statements, in the context of public sector schools.</p> <p>The Accounting for Schools Working Group prepared its final report in which it concluded that community schools, voluntary controlled schools, voluntary aided schools and foundation schools are separately identifiable entities within local authority control and that, in accordance with the requirements of IFRS 10, Consolidated Financial Statements, they should be</p>	<p>Depending on the results of the public consultation, CIPFA/LASAAC may propose an adaptation to the 2014-15 Local Authority Code. The Board will consider the results of the public consultation and will work with CIPFA/LASAAC to provide guidance to preparers as soon as possible.</p>

REPORT FOR THE PERIOD APRIL 2013 TO MARCH 2014

Accounting standard or reporting issue	Activities during 2013-14	Future work
	<p>consolidated into local authority accounts.</p> <p>The Working Group further recommended that consideration is given to adapting IFRS 10 in the Local Authority Code to allow local authorities to consolidate schools into their single-entity financial statements, rather than prepare group accounts.</p> <p>CIPFA/LASAAC initiated a public consultation in March 2014 to test the Working Group's assumptions and conclusions.</p>	
Discount rates	<p>In accordance with the Board's previous advice, HM Treasury introduced three discount rates (short, medium and long-term) to be used by departments for their Estimates and budgets from 2012-13. The short and medium term discount rates are set using a methodology agreed by the Board and the Treasury and the Treasury will set a new long-term discount rate at the next Spending Review.</p> <p>The Board received an update on movements in discount rates between 2012-13 and 2013-14 and noted that the Treasury is examining the current methodology in response to feedback obtained during the Simplifying and Streamlining Accounts project.</p>	<p>The Board will continue to review any significant changes to the discount rates (based on changes to current market data), or proposals to move away from the rate required by the standard or change the methodology employed to calculate the rates.</p>
Tax and spend schemes	<p>The Board received updates from the Treasury on the accounting for schemes that result in public spending and taxation. The Board agreed with the Treasury's broad approach and commitment to find an appropriate way of maintaining accountability to the Westminster Parliament whilst maintaining alignment of accounts, budgets and</p>	<p>The Board will review the potential for developing an accounting treatment for tax and spend schemes in light of any outcome from the IASB's project on the Emissions Trading Schemes and other similar schemes.</p>

Accounting standard or reporting issue	Activities during 2013-14	Future work
	Estimates. The Treasury gained approval from the Alignments Review Committee to include tax and spend schemes in departmental budgets based on ONS classification but to exclude the schemes from departmental Estimates and accounts.	
Revised Companies Act requirements	The Board reviewed proposals for in-year amendments to the FReM to incorporate changes to the Companies Act 2006 and provided advice to ensure the changes were clear and compliant with the revised legislation. The main changes for central government reporting entities was the inclusion of a single remuneration figure for directors and the introduction of a strategic report in addition to an amended directors' report.	None.
European Public Sector Accounting Standards (EPSAS)	The Board received updates from the Treasury on developments with EPSAS. These updates covered early EPSAS proposals, the first governance task force meeting, and Eurostat's public consultation on the governance framework for EPSAS. The Board did not send a standalone response to the public consultation but agreed that any response from a Relevant Authority should explain the FRAB's governance arrangements.	The Board will be kept up to date with developments in future meetings.
Accounting for PPP arrangements and service concessions	The Board received updates from the Treasury on work that had been undertaken on the timing of asset recognition and the accounting treatment for arrangements not solely involving a unitary payment to the operator from the grantor. The Treasury's proposed accounting treatment for not including a unitary payment was not accepted by the Board, but such arrangements are not	The Board will be kept informed of developments with this accounting issue if real world examples arise, for example following the government's review of PFI.

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Accounting standard or reporting issue	Activities during 2013-14	Future work
	yet common.	

Table 3

Accounting standard or reporting issue	Board meeting where the accounting standard or issue was discussed			
	4 April 2013	24 May 2013	10 October 2013	13 December 2013
<i>IFRS</i>				
IFRS 9, <i>Financial instruments</i>		✓		
IFRS 13, <i>Fair Value</i>	✓	✓	✓	✓
IFRS 14, <i>Regulatory Deferral Accounts</i>				Out of meeting
Other future standards		✓		
<i>Other issues</i>				
Simplifying and streamlining statutory accounts	✓		✓	✓
Mid-year reporting			✓	
Whole of Government Accounts (WGA)				✓
Accounting for schools	✓	✓	✓	✓
Discount rates	✓			✓
Tax and spend schemes		✓	✓	
Revised Companies Act requirements		✓	✓	✓
European Public Sector Accounting Standards (EPSAS)	✓		✓	✓
Accounting for PPP arrangements and service concessions	✓			

Annex A

MEMBERSHIP OF THE BOARD

The membership of the Board reflects the relevant spread of interests, as well as ensuring its independence and accounting expertise. Board membership, by groupings, during this reporting period comprised:

Independent/External members:

Chairman: Kathryn Cearns, Consultant Accountant, Herbert Smith Freehills LLP.

Andrew Buchanan, Global Head of IFRS, BDO IFR Advisory Limited.

Ron Hodges, Professor of Accounting, University of Birmingham.

Roger Marshall, Chairman, UK Accounting Council.

Veronica Poole, Global Managing Director IFRS Technical, Deloitte LLP.

Preparers/users:

Bob Branson, Head of Financial Management, Environment Agency.

Bruce West, Head of Strategic Finance, Argyll and Bute Council (from October 2013).

Janet Dougharty, Deputy Director Local Government Finance, DCLG.

Kathryn Gillatt, Finance and Corporate Services Director, Driving Standards Agency.

Sue Higgins, Director-General (Finance and Corporate Services), Communities and Local Government (until October 2013).

David Hobbs, Head of Accountancy Advice, Office for National Statistics.

Auditors:

David Aldous, Associate Controller – Audit Technical Support, Audit Commission.

Maggie McGhee, Director General for Financial Audit, National Audit Office.

Mike Usher, Group Director, Wales Audit Office.

Relevant Authorities:

Ian Carruthers, Policy and Technical Director, CIPFA.

Robert Davidson, Interim Director of Finance and Reporting, Monitor (until May 2013)

Jason Dorsett, Director of Finance and Reporting, Monitor (from October 2013)

Gawain Evans, Deputy Director of Finance, Welsh Assembly Government

Fiona Hamill, Treasury Officer of Accounts, Department of Finance and Personnel Northern Ireland.

Janet Perry, NHS Chief Financial Controller, Department of Health (until May 2013)

Andrew Baigent, Director, Group Financial Management, Department of Health (from October 2013)

Karen Sanderson, Deputy Director, Government Financial Reporting, HM Treasury (until October 2013).

Aileen Wright, Deputy Director Finance, Scottish Government.

Parliamentary observer:

Sir Edward Leigh, MP.

During the reporting period, Larry Honeysett has served as alternate for the Parliamentary observer.

Secretariat:

Secretary:

Philip Trotter



Ymateb Llywodraeth Cymru i Adroddiad Pwyllgor Cyfrifon Cyhoeddus Cynulliad Cenedlaethol Cymru ar Ofal Heb ei Drefnu: Adroddiad Pwyllgor

Rydym yn croesawu canfyddiadau'r adroddiad ac yn cynnig yr ymateb canlynol i'r 19 o argymhellion a gynhwysir ynddo.

Argymhelliad 1

Daeth y Pwyllgor i'r casgliad bod gan imiwneiddio rôl wrth leihau pwysau ar wasanaethau gofal heb ei drefnu ac rydym yn cydnabod pwysigrwydd addysgu'r cyhoedd am fanteision rhaglenni imiwneiddio. Rydym yn argymhell bod Llywodraeth Cymru yn gwneud gwaith pellach gyda sefydliadau'r GIG i gynyddu'r cyfraddau imiwneiddio ymhlith y boblogaeth, gan gynnwys cynyddu'n sylweddol ei thargedau ar gyfer brechu staff rheng flaen y GIG rhag y ffliw.

Ymateb: Derbyn yn rhannol

Derbynnir yr argymhelliad i gynyddu cyfraddau imiwneiddio ymysg y boblogaeth genedlaethol. Mae targedau imiwneiddio, gan gynnwys y rhaglen ffliw dymhorol, yn rhan o fesurau Haen Un y GIG ac maent yn un o'r gofynion atebolrwydd allweddol i fyrddau iechyd. Caiff rhaglenni brechu eu monitro'n chwarterol gan Grŵp Imiwneiddio Cymru, sy'n cynnwys cynrychiolwyr o Lywodraeth Cymru, Iechyd Cyhoeddus Cymru, Cyfarwyddwyr Iechyd Cyhoeddus, Cydgysylltwyr Imiwneiddio Byrddau Iechyd a gofal sylfaenol.

Ni dderbynnir yr argymhelliad i gynyddu targedau brechu rhag y ffliw ar gyfer staff y GIG. Rhannwn uchelgais y pwyllgor i gynyddu cyfraddau brechu, ond mae angen gwaith pellach i gyrraedd y targed presennol o 50 y cant i weithwyr gofal iechyd rheng flaen, er gwaethaf gwelliant sylweddol yn y blynyddoedd diwethaf. Yn 2013-14 cyrraeddodd y gyfradd dderbyn 41.4 y cant o gymharu â 30.9 y cant yn 2011-12.

Mae cynyddu'r targed ar hyn o bryd yn annhebygol o gael effaith sylweddol ar gynyddu'r niferoedd sy'n derbyn. Gallai hefyd arwain at ddadurthio staff, sydd dros nifer o flynyddoedd wedi bod yn gweithio tuag at gyrraedd y targed presennol. Mae gan rannau o'r GIG agweddau negyddol at frechu rhag y ffliw o hyd ac mae gosod targed sy'n gyrraeddadwy yn debygol o arwain at welliant mwy cynaliadwy dros amser.

Byddwn yn parhau i weithio gyda Byrddau Iechyd ac Iechyd Cyhoeddus Cymru i annog mwy o staff i gael y brechlyn rhag y ffliw er mwyn diogelu eu hunain a diogelu eu cleifion. Bydd y targed 50 y cant presennol yn cael ei adolygu'n gyson a'i godi yn unol â chynnydd.

Argymhelliad 2

Mae'r dystiolaeth i'r Pwyllgor yn awgrymu bod diffyg eglurder ynghylch sut y cesglir data sy'n ymwneud â'r adegau pan fydd ambiwlans yn cyrraedd a chleifion yn cael eu trosglwyddo, a bod amrywiadau lleol yn

hyn o beth. I roi terfyn ar y dryswch hwn a sicrhau bod data'n cael eu cofnodi'n gywir, rydym yn argymhell y dylai Llywodraeth Cymru gyflwyno canllawiau clir a chyson i egluro sut y dylid cofnodi'r broses o drosglwyddo o ambiwlansys. Dylai hyn gynnwys canllawiau sy'n egluro sut i gategoreiddio a gofalu'n briodol am gleifion a gafodd driniaeth mewn ambiwlansys y tu allan i'r adran.

Ymateb: Derbyn

Cyflwynwyd Sgriniau Trosglwyddo wrth Gyrraedd i'r holl brif adrannau damweiniau ac achosion brys yn 2008 er mwyn helpu casglu data cywir ar gyfer trosglwyddo cleifion gan griwiau Ymddiriedolaeth GIG Gwasanaethau Ambiwllans Cymru i staff ysbytai yng Nghymru. Cyflwynwyd canllawiau clir ar y defnydd o'r system Sgriniau Trosglwyddo i bob sefydliad yn 2010. Bydd y canllawiau hyn yn cael eu hadolygu mewn partneriaeth â Byrddau Iechyd a'r Ymddiriedolaeth Gwasanaethau Ambiwllans er mwyn sicrhau eu bod yn addas i'r diben a bod pawb yn eu deall yn glir.

Bydd y broses adolygu hon yn dod i ben erbyn diwedd mis Gorffennaf a chaiff canllawiau diwygiedig eu cyflwyno erbyn mis Awst 2014, a fydd yn ailbwysleisio cyfrifoldebau a'r angen am gasglu data cywir. Bydd Llywodraeth Cymru hefyd yn ceisio sicrwydd fod sefydliadau'r GIG yn darparu'r hyfforddiant priodol ar gyfer defnyddio'r system Sgriniau Trosglwyddo, a bod y staff presennol a staff newydd yn sylweddoli eu cyfrifoldeb unigol am gasglu data yn gywir.

Bydd y gofyniad y dylai 'amser cychwyn y cloc' ar gyfer y targed 4 awr damweiniau ac achosion brys, i'r holl gleifion sy'n cyrraedd mewn ambiwlans, ddechrau unwaith y caiff staff damweiniau ac achosion brys eu hysbysu gan y criw ambiwlans fod y claf wedi cyrraedd, hefyd yn cael ei atgyfnerthu ym mis Mehefin 2014.

Bydd Byrddau Iechyd yn cael eu hatgoffa o'u cyfrifoldeb cyfreithiol i ddarparu gofal i gleifion o fewn ardal eu bwrdd iechyd, ac o ddisgwyliad Llywodraeth Cymru y dylai cleifion gael eu monitro, eu hasesu a'u trin gan glinigwyr Gofal Brys sydd â'r set o sgiliau perthnasol, yn brydlon ac yn nhrefn blaenoriaeth glinigol, wrth iddynt gyrraedd yr adran damweiniau ac achosion brys.

Argymhelliad 3

Mae'r Pwyllgor yn cydnabod ei bod yn bwysig bod Mesurau Canlyniadau Cleifion Perthnasol yn cael eu cofnodi, ond rydym yn dal i bryderu am yr angen i gymharu perfformiad Cymru â pherfformiad manau eraill yn y DU, a pharodrwydd cleifion, yn enwedig pobl hŷn, i rannu eu profiadau, yn enwedig os yw'r rheini'n negyddol, a hynny ar adeg pan fyddant yn wael ac yn agored i niwed. Rydym yn argymhell bod Llywodraeth Cymru yn gweithio gyda byrddau iechyd i ddatblygu cyfres ehangach o fesurau perfformiad ar gyfer gofal heb ei drefnu er mwyn mesur a chofnodi ansawdd gofal a phrofiadau cleifion mewn ffordd sy'n golygu y gellir gwneud cymariaethau yn y DU a thu hwnt.

Ymateb: Derbyn

Mae'n bwysig ein bod yn mesur y pethau sy'n dweud wrthym p'un a ydym yn gwneud gwahaniaeth cadarnhaol i ganlyniadau clinigol ac ansawdd bywyd pobl yng Nghymru. I'r perwyl hwn, mae cyfres ehangach o fesurau gofal heb ei drefnu wrthi'n cael ei datblygu a bydd profiad a chanlyniadau cleifion yn elfennau allweddol ohoni. Bydd hyn yn adeiladu ar yr adroddiad, *Fframwaith*

Sicrhau Profiad Defnyddwyr Gwasanaethau, a gyhoeddwyd ym mis Mai 2013, sy'n dangos dull cenedlaethol o fesur profiad defnyddwyr gwasanaethau trwy amrywiaeth o ddulliau adborth. Er mwyn sicrhau dull cyson, defnyddir cwestiynau craidd ynghylch profiadau defnyddwyr gwasanaethau ym mhob lleoliad gofal. Mae Llywodraeth Cymru hefyd yn ymchwilio i ffyrdd eraill o alluogi defnyddwyr gwasanaethau i rannu eu profiadau'n gyson a pharhaus mewn dull deinamig.

Mae Mesurau Canlyniadau a Adroddir gan Gleifion (PROMs) yn gofyn i gleifion am eu hiechyd o'u safbwynt eu hunain cyn ac ar ôl ymyrraeth neu driniaeth ond nid ydynt yn gofyn ynghylch profiad cleifion o wasanaethau gofal iechyd.

Rhoddir ystyriaeth i ategu profiad defnyddwyr gwasanaethau trwy gyflwyno Mesurau Canlyniadau a Adroddir gan Gleifion ar gyfer rhai gweithdrefnau dethol. Mae'r mesurau canlyniadau hyn yn caniatáu cymhariaeth ar draws ffiniau cenedlaethol ar gyfer rhai gweithdrefnau megis gosod clun newydd. Fodd bynnag, nid Llywodraeth Cymru yn unig sy'n gyfrifol am gymharu data perfformiad a mesurau canlyniadau. Mae tair cenedl arall y DU yn gallu addasu'r ffordd y maent yn cofnodi perfformiad y system gofal heb ei gynllunio; mae unrhyw newid o'r fath yn gallu golygu nad oes modd cymharu.

Argymhelliad 4

Rydym o'r farn bod angen rhoi terfyn ar yr ansicrwydd ynghylch dyfodol gwasanaethau adrannau achosion brys ledled Cymru, ac rydym yn argymhell bod Llywodraeth Cymru yn parhau i weithio gyda byrddau iechyd i ddod â'r ansicrwydd hwn i ben er mwyn cyflawni modelau staffio meddygol diogel, sy'n gynaliadwy'n glinigol, mewn adrannau achosion brys, a'i bod yn hybu recriwtio a chadw staff angenrheidiol.

Ymateb: Derbyn yn rhannol

Mae pob Bwrdd Iechyd wedi paratoi cynlluniau ar gyfer newid gwasanaethau yn unol â'n strategaeth *Law yn Llaw at Iechyd* i sicrhau gwasanaethau diogel a chynaliadwy. Bydd canolbwyntio rhai gwasanaethau arbenigol ar lai o safleoedd, gan gynnwys gwasanaethau damweiniau ac achosion brys, yn sicrhau y cyrhaeddir safonau cenedlaethol ac y bydd clinigwyr yn gwneud digon o waith er mwyn gallu cynnal eu sgiliau. Mae'r ansicrwydd a ddaeth yn sgil yr ymgynghoriadau mawr ar y cynlluniau hyn ar gyfer newid gwasanaethau bellach wedi dod i ben, gyda'r cyhoeddiad diweddar ynghylch Rhaglen De Cymru.

Mae'r Byrddau Iechyd a'r Cynghorau Iechyd Cymuned wedi cytuno bellach ar wasanaethau damweiniau ac achosion brys ar gyfer De Cymru a'r Canolbarth a'r Gorllewin. Yn y Gogledd, mae'r Bwrdd Iechyd wedi ymrwymo i ddarparu trefn ddiogel a chynaliadwy o wasanaethau damweiniau ac achosion brys, trwy rwydwaith sy'n ymestyn ar draws safleoedd y tri ysbyty mawr ac maen yn datblygu cynlluniau manylach eleni.

Rydym yn derbyn bod angen parhaus i weithio gyda Byrddau Iechyd i sicrhau bod y cynlluniau y cytunwyd arnynt bellach yn cael eu rhoi ar waith yn llwyddiannus, mewn partneriaeth gyda'u Cynghorau Iechyd Cymuned Lleol.

Rydym yn parhau i weithio gyda Byrddau Iechyd a'r Ddeoniaeth i sicrhau cynllunio a hyfforddi gweithluoedd yn effeithiol.

Mae'n rhaid i bob Bwrdd Iechyd barhau i adolygu gwasanaethau i sicrhau bod modd eu darparu mewn ffordd ddiogel a chynaliadwy.

Argymhelliad 5

Mae'r Pwyllgor yn cydnabod y gallai gofal sylfaenol gael ei ddarparu drwy nifer o wasanaethau heblaw'r rhai a ddarperir gan feddygon teulu, a bod angen codi ymwybyddiaeth y cyhoedd o hyn. Rydym yn argymhell bod Llywodraeth Cymru yn gwneud mwy o waith i hyrwyddo'r dewisiadau sydd ar gael i gleifion, a'r modd y gallai'r gwasanaethau hynny gael eu darparu. Er enghraifft, rydym yn cydnabod y gellir cael gofal sylfaenol gan weithiwr iechyd proffesiynol heblaw meddyg teulu, ac y gallai hynny ddigwydd dros y ffôn.

Ymateb: Derbyn

Mae Llywodraeth Cymru'n parhau â'r Ymgyrch Dewis Doeth gan adeiladu ar y sylfaeni a osodwyd eisoes (gweler argymhellion 13 a 14). Mae Galw Iechyd Cymru yn dal i ddarparu cyngor a gwybodaeth werthfawr ynghylch gwasanaethau lleol, ar y ffôn ac ar y we, a bydd yn rhan annatod o'r broses o ystyried a phenderfynu ynglŷn â datblygu gwasanaeth ffôn 111 i Gymru.

Mae Byrddau Iechyd wedi gwneud graddau amrywiol o gynnydd wrth ddatblygu canolfannau gwybodaeth a Chyfeiriaduron o Wasanaethau Lleol i roi cyhoeddusrwydd i wasanaethau a'r defnydd priodol ohonynt. Byddwn yn ysgrifennu at Fyrddau Iechyd erbyn 30 Mehefin, er mwyn sicrhau bod y dewis ehangach sydd ar gael i gleifion sy'n ceisio gwasanaethau gofal sylfaenol a gofal cymunedol yn cael ei amlygu trwy Fforymau Mynediad at Ofal Sylfaenol Byrddau Iechyd, yn enwedig, y gofal a ddarperir gan nyrsys practis meddygon teulu, nyrsys cymunedol a fferyllwyr cymunedol trwy'r Cynllun Mân Anhwylderau.

Argymhelliad 6

Mae'r Pwyllgor yn nodi y gall darparu gwasanaeth ffôn gynorthwyo cleifion i benderfynu pan fo apwyntiad yn un brys, ond mae o'r farn ei bod yn hanfodol bod unrhyw wasanaethau o'r fath yn cynnwys cyfraniad clinigol. Mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru yn sicrhau bod byrddau iechyd yn hybu brysbennu dros y ffôn dan arweiniad clinigol mewn practisau meddygon teulu, a bod cleifion yn medru cael cyngor dros y ffôn ynghylch y camau mwyaf priodol i'w cymryd pan ofynnir am apwyntiad brys gyda meddyg teulu.

Ymateb: Derbyn

Bydd Fforymau Mynediad at Ofal Sylfaenol Byrddau Iechyd yn cefnogi datblygiad pellach amrywiaeth o ffyrdd o gael cyngor brys gan feddyg teulu, gan gynnwys ar y ffôn, trwy e-bost a chynadledda fideo.

Byddwn yn ysgrifennu at Fyrddau Iechyd erbyn 30 Mehefin, er mwyn sicrhau bod brysbennu ar sail clinigol dros y ffôn yn cael ei hyrwyddo trwy Fforymau Mynediad at Ofal Sylfaenol Byrddau Iechyd, a byddwn yn dilyn hyn gyda chyfarfodydd rheoli perfformiad rheolaidd gyda Byrddau Iechyd.

Argymhelliad 7

Mae'r Pwyllgor yn nodi dulliau Byrddau Iechyd Prifysgol Aneurin Bevan a Chwm Taf o wella mynediad i wasanaethau meddygon teulu, ond noda bod angen cynnydd sylweddol o hyd er gwaethaf yr ymdrechion hyn. Rydym yn argymhell bod y dulliau presennol o wella mynediad i apwyntiadau meddyg teulu yn cael eu gwerthuso fel y gellir nodi'r arferion da a'u rhannu gyda'r holl fyrddau iechyd.

Ymateb: Derbyn

Byddwn yn ysgrifennu at Fyrddau Iechyd erbyn 30 Mehefin, yn gofyn iddynt weithio gyda'i gilydd ar y cyd â Iechyd Cyhoeddus Cymru i werthuso eu dulliau presennol o wella mynediad at ofal meddyg teulu ac adrodd arnynt. Bydd y dull a ddefnyddir gan Fyrddau Iechyd Cwm Taf a Aneurin Bevan yn cael eu hystyried.

Bydd y tîm 1000 o fywydau'n cael eu comisiynu i ddarparu cymorth, gan adeiladu ar yr arfer orau yn y maes hwn. Bydd y gwaith hwn yn rhoi sylw i'r arferion gorau gyda systemau apwyntiadau, gan gynnwys lleihau hynny ag y bo modd yr achosion o fethu â chadw apwyntiadau (gweler hefyd argymhelliad 8).

Argymhelliad 8

Mae'r Pwyllgor yn nodi'r anawsterau sy'n gysylltiedig â chyflwyno cosbau ar gyfer y cleifion hynny nad ydynt yn cadw'u hapwyntiadau gyda'u meddygon teulu. Er bod y Pwyllgor yn cydnabod bod mentrau eisoes ar waith i leihau'r achosion o fethu â chadw apwyntiadau, credwn fod y gyfradd bresennol yn annerbyniol ac yn cyfrannu at anawsterau cleifion o ran cael apwyntiad gyda meddyg teulu. Rydym yn argymhell bod Llywodraeth Cymru yn ystyried y mater hwn ymhellach ac edrych ar y dulliau a fabwysiadwyd mewn manau eraill, gan gynnwys Gweriniaeth Iwerddon a Gogledd Iwerddon, i leihau'r achosion o fethu â chadw apwyntiadau.

Ymateb: Derbyn

Mae angen gwneud gwaith i fesur faint o bobl sy'n methu â chadw apwyntiadau gofal sylfaenol. Byddwn yn ysgrifennu at Fyrddau Iechyd erbyn 30 Mehefin, yn gofyn iddynt weithio gyda'i gilydd ar y cyd â Iechyd Cyhoeddus Cymru i ystyried, ac i adrodd ar y dystiolaeth o'r camau a gymerwyd i nodi a lleihau'r achosion o fethu â chadw apwyntiadau, gan gynnwys rhannu'r

arferion gorau wrth wneud apwyntiadau (gweler hefyd yr ymateb i argymhelliad 7).

Argymhelliad 9

Derbyniodd y Pwyllgor dystiolaeth gymysg ar y graddau y mae mynd i adrannau achosion brys am resymau amhriodol yn broblem. Rydym yn argymhell bod Llywodraeth Cymru yn annog byrddau iechyd i gasglu data cliriach i nodi i ba raddau y mae cleifion yn mynd i adrannau achosion brys am resymau amhriodol er mwyn datblygu dull cyson o fynd i'r afael ag unrhyw broblemau a nodwyd. I gefnogi hyn ymhellach, dylai dulliau o gasglu data am brofiadau cleifion mewn adrannau achosion brys gynnwys cwestiynau i benderfynu pam y dewisodd y cleifion hynny fynd yno.

Ymateb: Derbyn

Er y gellid trin rhai cleifion sy'n mynd i adrannau damweiniau ac achosion brys yn fwy addas mewn lleoliadau eraill, mae hyn yn aml yn dibynnu i raddau helaeth iawn ar y graddau y mae'r gwasanaethau hyn ar gael ac o fewn cyrraedd, a bydd hyn yn amrywio ledled Cymru yn ôl amgylchiadau lleol.

Mae eisoes yn ofynnol o fewn y Set Data Adrannau Brys (EDDS) a gesglir yn genedlaethol i gasglu asesiad clinigol o safbwynt a oedd presenoldeb yn briodol. Cydnabyddwn nad yw hyn yn digwydd yn gyson. Mae adnabod presenoldeb amhriodol, heblaw gan adolygiad o'r gofnod glinigol a'i gysylltu â gwasanaethau lleol, yn dal i fod yn anodd.

Fel rhan o'r gwaith parhaus i wella'r wybodaeth ynghylch adrannau damweiniau ac achosion brys, mae astudiaeth beilot wrthi'n cael ei chynnal gan Adran Damweiniau ac Achosion Brys Ysbyty Brenhinol Gwent i asesu'r cyfle i weithredu Set Isafswm Data'r Coleg Meddygaeth Frys (*CEMDS*). Dylai hyn roi gwell gwybodaeth glinigol am bob claf a'r rheswm dros eu presenoldeb. Bydd gwybodaeth gychwynnol ynglŷn â'r defnydd o'r Set Ddata hon, a'r wybodaeth y mae'n ei rhoi, ar gael erbyn diwedd mis Gorffennaf 2014 a bydd yn cael ei hasesu a'i thrafod gyda chlinigwyr a rheolwyr i benderfynu a ellid defnyddio hyn i benderfynu priodoldeb y presenoldeb, neu fel mesur procsi.

Yn ystod 2014-15, mae Byrddau Iechyd yn targedu grwpiau penodol o ddefnyddwyr i gael gwybodaeth am eu defnydd o wasanaethau gofal heb ei drefnu. Bydd hyn yn cael ei ddefnyddio fel sail ar gyfer gwaith yn y maes hwn yn y dyfodol.

Argymhelliad 10

Ni allai'r Pwyllgor weld yn glir pa gynnydd a wnaed o ran gweithredu argymhellion y Grŵp Llywio Cenedlaethol y Tu Allan i Oriau. Mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru yn ymateb yn gyhoeddus i ganfyddiadau ac argymhellion y Grŵp hwn, ac yn rhoi manylion i'r Pwyllgor hwn am y camau y mae'n eu cymryd mewn ymateb i waith y

Grŵp.

Ymateb: Derbyn

Cyfeiriodd Llywodraeth Cymru ganfyddiadau ac argymhellion yr adolygiad Cymru gyfan o wasanaethau y tu allan i oriau, a gynhaliwyd gan Dr CDV Jones, Cadeirydd Bwrdd Iechyd Cwm Taf ac a ardystiwyd gan y Grŵp Llywio Cenedlaethol Tu Allan i Oriau, i'r Bwrdd Gofal Brys ac Argyfwng gynt. Mae swyddogion wrthi'n adolygu'r cynnydd a wnaed, a lle bo'n briodol, byddwn yn cyfeirio camau pellach materion at Fyrddau Iechyd ar lefel leol neu ar y cyd drwy eu Bwrdd Llywio Cenedlaethol Gofal Heb ei Drefnu ar ei newydd wedd. Yna bydd Llywodraeth Cymru yn rhoi'r diweddaraf i'r Pwyllgor ar gynnydd cyn diwedd mis Medi 2014.

Argymhelliad 11

Mae'r Pwyllgor yn nodi manteision posibl cyd-leoli gwasanaethau meddygon teulu gydag adrannau brys, yn enwedig os gellir cael y rheini drwy fynd i mewn i'r adran frys. Mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru yn gweithio gyda byrddau iechyd er mwyn annog rhagor o gyd-leoli gwasanaethau Meddyg Teulu gydag adrannau achosion brys ac, fel rhan o'r gwaith hwn, yn ystyried a fyddai manteision mewn cyflwyno canolfannau galw heibio fel rhan o'r ddarpariaeth integredig o wasanaethau gofal heb ei drefnu yng Nghymru.

Ymateb: Derbyn yn rhannol

Mater i Fyrddau Iechyd a phartneriaid yw cynllunio gwasanaethau gofal iechyd a rhaid iddynt adlewyrchu angen ac amgylchiadau'r boblogaeth leol. Byddwn, trwy'r Bwrdd Llywio Cenedlaethol Gofal Heb ei Drefnu, yn cynorthwyo Byrddau Iechyd i gynllunio Gwasanaethau Achosion Brys ac Argyfwng yn y ffordd orau, gan gynnwys cydleoli gwasanaethau meddygon teulu gydag adrannau argyfwng.

Ni dderbynnir yr argymhelliad i ystyried a oes unrhyw fantais mewn cyflwyno canolfannau galw heibio. Y peth allweddol i ni yw symleiddio'r ffordd o gael at wasanaethau gofal sylfaenol rheolaidd a brys, sicrhau eu bod ar gael i hynny ag y bo modd o bobl, a chyflwyno mwy o ofal yn y gymuned ac yn y cartref neu'n nes adref. Mae canolfannau galw heibio yn dyblygu gwasanaethau gofal sylfaenol eraill a ddarperir, gan gynnwys y rheini a ddarperir gan feddygon teulu. Ar ôl adroddiadau o gau canolfannau galw heibio yn Lloegr, fe wnaeth Monitor, y corff sy'n gyfrifol am reoleiddio Ymddiriedolaethau Sefydledig yn Lloegr, gynnal adolygiad yn ddiweddar o ganolfannau galw heibio. Nid yw'r adolygiad yn rhoi unrhyw dystiolaeth fod canolfannau galw heibio yn lleihau pwysau ar wasanaethau gofal brys ac argyfwng.

Argymhelliad 12

Mae'r Pwyllgor yn nodi'r pryderon a godwyd gan Gymdeithas Feddygol Prydain o ran recriwtio a chadw meddygon teulu, a phrinder gweithlu at y dyfodol. Rydym hefyd yn cydnabod bod y broblem yn amrywio ledled Cymru, a bod ardaloedd gwledig yn broblem benodol. Nid yw'r Pwyllgor

yn teimlo ei fod wedi cael digon o sicrwydd gan Lywodraeth Cymru bod y pryderon hyn yn cael sylw. Mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru yn cynnal gwerthusiad manwl o'r gweithlu meddygon teulu presennol ledled Cymru, a bod strategaeth yn cael ei llunio i sicrhau bod y capasiti yn ateb y galw. Rydym hefyd yn argymhell y dylai strategaeth o'r fath gynnwys darpariaeth ar gyfer darparu gwasanaethau yn Gymraeg.

Ymateb: Derbyn

Mae gan Lywodraeth Cymru wybodaeth eisoes am y gweithlu meddygon teulu yng Nghymru, a bydd yn gweithio gydag eraill i ddarparu darlun mwy cyflawn, gan gynnwys sgiliau yn y Gymraeg. Bydd yr wybodaeth hon, ynghyd â chanlyniadau gwaith arall ynghylch gofal yn y gymuned, yn gosod sail ar gyfer cynlluniau i fynd i'r afael â'r materion a godwyd gan y pwyllgor yn y tymor byr, y tymor canol a'r tymor hir, er mwyn sicrhau bod digon o staff hyfforddedig mewn grwpiau proffesiynol perthnasol i gyflwyno gwasanaeth integredig o ran gofal sylfaenol a gofal yn y gymuned. Rydym wedi trefnu cyfarfod gyda rhanddeiliaid allweddol ar 20 Mehefin i drafod materion sy'n ymwneud ag unigolion sy'n dymuno dychwelyd at Ymarfer Meddygol. Yn y cyfarfod hwn byddwn yn ystyried pa fylchau sydd yn yr wybodaeth sydd gennym eisoes ynghylch y gweithlu meddygon teulu, a rai o'r rhain fydd yn cael sylw trwy waith sydd eisoes yn digwydd ee Astudiaeth Canolbarth Cymru a pha gamau ychwanegol sydd angen eu cymryd i fynd i'r afael ag unrhyw fylchau mewn gwytodaeth sy'n dal i fod.

Disgwylwn fod yn ystyried niferoedd meddygon teulu a'r ffordd y maent yn gweithio. Cydnabyddwn fod yn rhaid i swyddi gael eu gwneud mor ddeniadol ag sy'n bosibl mewn ardaloedd gwledig ac ardaloedd trefol difreintiedig.

Argymhelliad 13

Mae'r Pwyllgor yn pryderu nad yw pob un o'r meysydd gwasanaeth a restrwyd gan yr ymgyrch Dewis Doeth ar gael, mewn gwirionedd, ym mhob rhan o Gymru. Er enghraifft, nid oes unedau mân anafiadau ym mhob ardal, ac yn y rheini sydd ar gael mae'r gwasanaethau a gynigir ynddynt, a'u horiau gweithredu, yn amrywio. Mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru yn gwneud mwy o waith i addysgu'r cyhoedd am y gwasanaethau sydd ar gael yn eu hardaloedd penodol hwy, a sut y gellir cael y rheini.

Ymateb: Derbyn

Rydym yn parhau i gyflwyno'r ymgyrch Cymru gyfan, Dewis Doeth, ac yn gosod cyfeiriad strategol i Fyrddau lechyd wrth gyflwyno negeseuon Dewis Doeth yn lleol. Cydnabyddwn y gallai Byrddau lechyd wneud mwy i addysgu eu poblogaeth leol ynghylch y ddarpariaeth o wasanaethau eraill a'r graddau y maent ar gael. Rydym wedi annog Byrddau lechyd i gyflawni mwy o waith ar y gwasanaethau sydd ar gael yn lleol, yn hytrach na chynnal ymgyrchoedd addysg unffurf i Gymru gyfan.

Byddwn yn sicrhau bod yr argymhelliad hwn yn cael ei gyflawni gan y Byrddau Iechyd. Byddwn yn gwneud hyn trwy hwyluso cyfarfodydd fforwm Dewis Doeth gydag Arweinwyr Cyfathrebu Byrddau Iechyd ym mis Gorffennaf a mis Hydref 2014.

Argymhelliad 14

Mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru yn gwella'r ymgyrch Dewis Doeth, drwy hyrwyddo cyfleoedd eraill ar gyfer cael gofal iechyd, er enghraifft drwy fferyllwyr ac optometryddion cymunedol.

Ymateb: Derbyn

Mae Llywodraeth Cymru'n derbyn yr argymhelliad ac mae gwaith eisoes wedi cael ei wneud i roi sylw i hyn.

Mae Dewis Fferyllfa wedi cael ei ddatblygu i ategu a hyrwyddo'r ymgyrch Dewis Doeth ehangach, gan ddefnyddio'r brand cydnabyddedig Dewis Doeth. Mae'r gwaith a wneir ar hyn o bryd yn cynnwys hyrwyddo atgyfeiriadau rhwng safleoedd Dewis Fferyllfa ac optometryddion a achredwyd gan WECS.

Yn ogystal, mae *Law yn Llaw at Iechyd: Cynllun Cyflawni Cymru ar gyfer Gofal Iechyd Llygaid* yn amlinellu'r angen i hyrwyddo optometryddion fel y rhai cyntaf i fynd atynt i bobl gyda phroblemau llygaid sydd angen sylw ar frys. Mae'r awgrym i wella'r ymgyrch i 'Ddewis Optometreg' yn un da, a bydd Llywodraeth Cymru'n archwilio hyn fel rhan o'r cynllun cyfathrebu cyhoeddus sy'n cael ei ddatblygu ar gyfer gofal llygaid. Bydd y cynllun yn cael ei gwblhau erbyn mis Hydref 2014.

Argymhelliad 15

Mae'r Pwyllgor yn cydnabod bod y camau a gymerir gan Lywodraeth Cymru tuag at weithredu gwasanaeth 111 yn synhwyrol. Fodd bynnag, mae'r Pwyllgor yn awyddus i sicrhau bod yr amserlen ar gyfer datblygu a chyflwyno'r gwasanaeth yn cael eu cwrdd. Mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru yn darparu adroddiad cynnydd ysgrifenedig ar y gwasanaeth 111 erbyn mis Ionawr 2015.

Ymateb: Derbyn

Caiff y gwaith o ddatblygu gwasanaeth 111 i Gymru ei arwain gan y GIG fel rhan o'r Rhaglen Genedlaethol i Wella Gofal Heb ei Drefnu, a bydd yn amodol ar gymeradwyaeth o'r achos busnes drosto.

Bydd Llywodraeth Cymru'n rhoi adroddiad ysgrifenedig o gynnydd i'r Pwyllgor Cyfrifon Cyhoeddus erbyn mis Ionawr 2015.

Argymhelliad 16

Mae'r Pwyllgor yn cydnabod y cyfleoedd a gynigir gan fentrau dros y ffôn i leihau'r galw am ofal heb ei drefnu, ond mae'n cydnabod bod

heriau wrth eu rhoi ar waith. Rydym yn nodi'r dystiolaeth y gall systemau o'r fath fod yn dueddol o osgoi risg, a bod teleffonyddion yn dod i gasgliadau ar sail algorithmau. I ymdrin â hyn, mae'r Pwyllgor yn argymhell bod angen i'r system 111 newydd gynnwys protocolau clinigol cadarn gyda theleffonyddion yn meddu ar y sgiliau iawn i asesu galwadau a'u cyfeirio at glinigydd priodol, a ddylai fod wrth law.

Ymateb: Derbyn

Rhaid i'r model arfaethedig ar gyfer y gwasanaeth 111 fod yn gadarn yn glinigol. Bydd modelu manwl yn cael ei wneud er mwyn sicrhau bod y lefel briodol o atebwyr ffôn sydd wedi cael hyfforddiant trwyadl ar gael, a'r rheini wedi eu cefnogi gan y niferoedd a'r cymysgedd sgiliau iawn o glinigwyr. Bydd y modelu'n seiliedig ar wybodaeth, yr hyn a ddysgwyd, a'r arferion gorau o'n gwasanaethau presennol a'r rheini yn yr Alban a Lloegr.

Bydd gwybodaeth bellach ar gael yn yr adroddiad ysgrifenedig ar gynnydd i'r Pwyllgor Cyfrifon Cyhoeddus erbyn mis Ionawr 2015.

Argymhelliad 17

Mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru yn darparu tystiolaeth bod gan fyrddau iechyd ddigon o gapasiti i gwrdd â'r galw am ofal heb ei drefnu. Os oes cynlluniau wedi'u gwneud i ddarparu ar gyfer cynnydd sydyn ac annisgwyl, dylid ystyried defnyddio meddygon teulu yn ogystal â gwasanaethau ysbyty er mwyn i'r system allu cwrdd â'r galw pan fo angen.

Ymateb: Derbyn

Mae Llywodraeth Cymru wedi ei gwneud hi'n glir trwy'r prosesau cynllunio tair blynedd a chynllunio tymhorol fod yn rhaid i gapasiti gyfateb â'r galw a ragamcanir am gwasanaethau gofal wedi eu trefnu a heb eu trefnu a bod yn rhaid iddo gael ei gefnogi gan dystiolaeth gadarn. Mae hyn yn cynyddu'r gallu i ymestyn capasiti ar adegau pan mae mwy o alw, ac yn sicrhau hynny ag sy'n bosibl o lif trwy'r capasiti presennol. Mae'r cynlluniau hynny'n destun asesiad a chymeradwyaeth gan Lywodraeth Cymru'n flynyddol.

Mae Byrddau Iechyd bellach yn gweithio gyda chlystyrau meddygon teulu i ddadansoddi galw am ofal heb ei drefnu, gan gynnwys capasiti 'heblaw gwelyau', a disgwyliwn i Gyfarwyddwyr Gofal Sylfaenol roi sylw i hyn ac ystyried y camau gweithredu a nodir yn eu cynlluniau tair blynedd a'u cynlluniau tymhorol.

Argymhelliad 18

Gall methu â rheoli cyflyrau cronig yn briodol gael effaith sylweddol ar y galw am wasanaethau gofal heb ei drefnu. Felly, rydym yn argymhell bod Llywodraeth Cymru yn nodi sut y mae'n bwriadu ymateb i ganfyddiadau ac argymhellion yr Archwilydd Cyffredinol, a bod yr ymateb hwnnw'n cael ei rannu â'r Pwyllgor, ynghyd ag ymatebion Llywodraeth Cymru i'r argymhellion eraill yn yr adroddiad hwn.

Ymateb: Derbyn

Ysgrifennodd yr Ysgrifennydd Parhaol at Gadeirydd y Pwyllgor Cyfrifon Cyhoeddus ar 6 Mai 2014 yn nodi ymateb Llywodraeth Cymru i bob un o'r argymhellion yn adroddiad Swyddfa Archwilio Cymru. Mae Llywodraeth Cymru yn nodi bod canfyddiadau'r Archwilydd Cyffredinol yn cydnabod gostyngiad yn nifer y derbyniadau brys i'r ysbyty ac aildderbyniadau o fewn blwyddyn ar gyfer pobl â chyflyrau cronig y mae'r Byrddau Iechyd wedi'i gyflawni. Mae lle i wella ymhellach o ran rheoli cyflyrau cronig ac ysgrifennodd Prif Weithredwr Dros Dro GIG Cymru at Brif Weithredwyr Byrddau Iechyd ac Ymddiriedolaethau ar 15 Mai 2014 i sicrhau eu bod yn cymryd y camau gweithredu sydd eu hangen yn awr i wneud cynnydd pellach.

Argymhelliad 19

Mae'r Pwyllgor yn argymhell bod Llywodraeth Cymru yn pwysleisio, ac yn gwneud hynny wrth y staff rheng flaen hefyd, na ddylid trosglwyddo pobl yn awtomatig i'r ysbyty o gartrefi gofal ar ôl iddynt syrthio, ond y dylai pob achos gael ei asesu'n unigol er mwyn penderfynu a oes rheswm clinigol dros drosglwyddiad o'r fath.

Ymateb: Derbyn

Nid yw'n ofyniad rheoleiddiol gan AGIC y dylai cartrefi gofal drosglwyddo pobl i'r ysbyty yn ddioed ar ôl cwmp. Cydnabyddwn yr angen am asesiad clinigol addas cyn penderfynu a yw'n briodol trosglwyddo i ysbyty neu beidio. Mae cartrefi nyrsio'n cyflogi nyrsys sy'n gallu rhoi asesiad. Bydd angen i gartrefi gofal preswyl benderfynu a oes angen cysylltu â'r meddyg teulu neu'r gwasanaeth meddygon teulu y tu allan i oriau, neu os oes pryderon difrifol, galw ambiwlans.

Mae grŵp gorchwyl a gorffen yn cael ei sefydlu o dan ffrwd waith Gofal Integredig y Rhaglen Genedlaethol i Wella Gofal Heb ei Drefnu i ddatblygu cynigion ar gyfer gwella profiad defnyddwyr gwasanaethau o Wasanaethau Gofal Heb ei Drefnu. Bydd hyn yn cynnwys opsiynau i alluogi cartrefi gofal gael at farn glinigol yn uniongyrchol cyn cyfeirio at adran argyfwng. Bydd y grŵp gorchwyl a gorffen yn paratoi cynllun gweithredu erbyn mis Hydref 2014.



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Date: 17 June 2014
Our ref: HVT/2167/fgb
Page: 1 of 2

Da Darren

ADVICE ON THE WELSH GOVERNMENT'S RESPONSE ON *UNSCHEDULED CARE*

The Clerk's email of 10 June 2014 requested my advice on the Welsh Government's response to the Public Accounts Committee report entitled *Unscheduled Care* (April 2014).

The Welsh Government has indicated that it accepts 16 of 19 recommendations made in the Committee's report, partially accepting the remaining 3 recommendations.

Overall, I consider that the Welsh Government has responded satisfactorily to the majority of the Committee's recommendations. However, I have made some comments and observations against some specific recommendations below for your consideration.

Recommendation 1 – The Welsh Government does not accept the recommendation to increase flu vaccination targets for NHS staff although it says the target will be kept under review. The response explains that increasing the target risks demoralising staff and that setting achievable targets is more likely to secure sustained improvement over time. The need to set achievable targets is of course accepted, but targets should also be appropriately challenging. Given that the Committee was particularly interested in vaccination rates during its evidence sessions, it might want to request that the Welsh Government sets out a clear timescale for increasing the target.

Recommendation 3 – It would be helpful if the response to this recommendation contained more detail. The suite of measures for unscheduled care has been under review and a source of debate for some considerable time. Whilst the response discusses plans regarding patient experience and patient reported outcome measures there is no discussion of how other aspects of 'quality of care' will be measured. The response also does not specify an end date for the work.

Recommendation 4 – The recommendation is partially accepted but the response does not clearly set out the reasons for this.

Recommendation 8 – The response does not mention any plan to consider the approaches adopted in the Republic of Ireland and Northern Ireland in reducing 'did not attends'.

Recommendation 11 - The recommendation to consider the benefits of introducing walk-in centres is not accepted by the Welsh Government. This is on the basis that walk-in centres would not help achieve the aims of simplifying the unscheduled care system in Wales, and promoting better access to out of hospital services. Evidence is also provided on work undertaken by Monitor that suggests walk-in centres in England do not reduce pressure on other unscheduled care services. The Committee may therefore feel that this response does show that the benefits of introducing walk-in centres have been considered, which was the main thrust of the recommendation.

Recommendation 12 – This recommendation is accepted but it would be more helpful if the response included the target end date for completing the short, medium and longer-term plans.

In terms of next steps, the Committee may want to make the Health and Social Care Committee aware of the Welsh Government's response to inform any future discussions of unscheduled care. Secondly, the response commits the Welsh Government to updating the Committee before the end of September 2014 in relation to out-of-hours primary care and by January 2015 regarding progress with implementing a 111 service. The Committee might therefore want to hold a session in early 2015 to consider the adequacy of the Welsh Government's progress on these important matters.

I hope that this advice is helpful to the Committee in its consideration of the Welsh Government response.



HUW VAUGHAN THOMAS
AUDITOR GENERAL FOR WALES

Mae cyfyngiadau ar y ddogfen hon

Eitem 8

Yn rhinwedd paragraff(au) vi o Reol Sefydlog 17.42

Mae cyfyngiadau ar y ddogfen hon

Eitem 9

Yn rhinwedd paragraff(au) vi o Reol Sefydlog 17.42

Mae cyfyngiadau ar y ddogfen hon