

Agenda – Y Pwyllgor Cyllid

Lleoliad: I gael rhagor o wybodaeth cysylltwch a:
Ystafell Bwyllgora 2 – y Senedd **Bethan Davies**
Dyddiad: Dydd Iau, 7 Rhagfyr 2017 Clerc y Pwyllgor
Amser: 09.30 0300 200 6372
SeneddCyllid@cynulliad.cymru

- 1 **Cyflwyniad, ymddiheuriadau, dirprwyon a datgan buddiannau**
(09.30)
- 2 **Papur(au) i'w nodi**
(09.30) (Tudalennau 1 – 5)
 - 2.1 **Llythyr gan Gadeirydd y Pwyllgor Cyfrifon Cyhoeddus – Cyllideb Ddrafft**
Llywodraeth Cymru 2017–18 – Rhaglen Cefnogi Pobl Llywodraeth Cymru –
24 Tachwedd 2017
(09.30) (Tudalennau 6 – 21)
 - 2.2 **Archwilydd Cyffredinol Cymru – Cynllun Ffioedd 2018–19**
(09.30) (Tudalennau 22 – 47)
- 3 **Bil Iechyd y Cyhoedd (Isafbris am Alcohol) (Cymru): Sesiwn**
dystiolaeth
(09.30–10.30) (Tudalennau 48 – 60)

Vaughan Gething AC, Ysgrifennydd y Cabinet dros Iechyd a Gwasanaethau Cymdeithasol

Tracey Breheny Dirprwy Gyfarwyddwr Polisi Camddefnyddio Sylweddau, Busnes y Llywodraeth a Chorfforaethol

Janine Hale, Prif Swyddog Ymchwil (Economeg Iechyd)

[Bil Iechyd y Cyhoedd \(Isafbris am Alcohol\) \(Cymru\)](#)

[Memorandwm Esboniadol](#)



- 4 Cynnig o dan Reol Sefydlog 17.42 i benderfynu gwahardd y cyhoedd o weddill y cyfarfod ac ar ddechrau'r cyfarfod ar 13 Rhagfyr 2017**
(10.30)
- 5 Bil Iechyd y Cyhoedd (Isafbris am Alcohol) (Cymru): Trafod y dystiolaeth**
(10.30–10.45)
- 6 Tanwariant Penderfyniadau'r Bwrdd Taliadau – Papur cwmpasu**
(10.45–11.15) (Tudalennau 61 – 68)
Papur 1 – Tanwariant Penderfyniadau'r Bwrdd Taliadau – Papur cwmpasu

Cofnodion cryno – Y Pwyllgor Cyllid

Lleoliad:

Gellir gwyllo'r cyfarfod ar [Senedd TV](#) yn:

Ystafell Bwyllgora 3 – y Senedd

<http://senedd.tv/cy/4428>

Dyddiad: Dydd Iau, 23 Tachwedd 2017

Amser: 09.01 – 14.36

Yn bresennol

Categori	Enwau
Aelodau'r Cynulliad:	<p>Simon Thomas AC (Cadeirydd)</p> <p>Neil Hamilton AC</p> <p>Mike Hedges AC</p> <p>Jane Hutt AC</p> <p>Steffan Lewis AC</p> <p>Nick Ramsay AC</p> <p>David Rees AC</p>
Tystion:	<p>Sophie Howe, Comisiynydd Cenedlaethau'r Dyfodol ar gyfer Cymru</p> <p>Kate Carr, Swyddfa Comisiynydd Cenedlaethau'r Dyfodol ar gyfer Cymru</p> <p>Mark Drakeford AC, Ysgrifennydd y Cabinet dros Gyllid</p> <p>Margaret Davies, Llywodraeth Cymru</p> <p>Andrew Jeffreys, Dirprwy Gyfarwyddwr, Buddsoddi Cyfalaf Strategol, Llywodraeth Cymru</p> <p>Rebecca Evans AC, Y Gweinidog Tai ac Adfywio</p> <p>Ian Williams, Llywodraeth Cymru</p>



	Ian Walters, Llywodraeth Cymru
Staff y Pwyllgor:	Bethan Davies (Clerc) Catherine Hunt (Ail Glerc) Georgina Owen (Dirprwy Glerc) Martin Jennings (Ymchwilydd) Owen Holzinger (Ymchwilydd) Ben Harris (Cynghorydd Cyfreithiol) Gareth David Thomas (Ymchwilydd)

1 Cyflwyniad, ymddiheuriadau, dirprwyon a datgan buddiannau

1.1 Croesawodd y Cadeirydd yr Aelodau i'r cyfarfod.

1.2 Croesawodd y Cadeirydd Jane Hutt AC fel aelod parhaol o'r Pwyllgor.

2 Papur(au) i'w nodi

2.1 Cafodd y papurau eu nodi.

2.1 **PTN 1 – Llythyr oddi wrth y Gweinidog Tai ac Adfywio – Bil Diddymu'r Hawl i Brynu a Hawliau Cysylltiedig (Cymru) – 14 Tachwedd 2017**

3 Cyllideb ddrafft Llywodraeth Cymru ar gyfer 2018–19: Sesiwn dystiolaeth 7 (Comisiynydd Cenedlaethau'r Dyfodol Cymru)

3.1 Cymerodd y Pwyllgor dystiolaeth gan Sophie Howe, Comisiynydd Cenedlaethau'r Dyfodol Cymru, a Kate Carr, Cyfarwyddwr Partneriaethau, Ymgysylltu a Chyfathrebu, Swyddfa Comisiynydd Cenedlaethau'r Dyfodol Cymru, ynghylch cyllideb ddrafft Llywodraeth Cymru ar gyfer 2018–19.

3.2 Cytunodd y Comisiynydd i roi rhagor o fanylion i'r Pwyllgor am ei hadborth mewn perthynas â chynlluniau peilot cyllidebu cyfranogol Llywodraeth Cymru.

4 Cyllideb ddrafft Llywodraeth Cymru ar gyfer 2018–19: Tystiolaeth gan Ysgrifennydd y Cabinet dros Gyllid

4.1 Cymerodd y Pwyllgor dystiolaeth gan Mark Drakeford AC, Ysgrifennydd y Cabinet dros Gyllid; Andrew Jeffreys, Cyfarwyddwr, Trysorlys Cymru; a Margaret Davies, Dirprwy Gyfarwyddwr, Cyllidebu Strategol, ynghylch cyllideb ddrafft Llywodraeth Cymru ar gyfer 2018–19.

4.2 Cytunodd Ysgrifennydd y Cabinet i roi'r wybodaeth ddiweddaraf i'r Pwyllgor am faint y bydd Llywodraeth Cymru yn ei dderbyn o ran cyllid canlyniadol Barnett a'r lluosydd y cytunwyd arno yn y fframwaith ariannol, o ganlyniad i gyhoeddiadau cyllideb Llywodraeth y DU.

5 Bil Rheoleiddio Landlordiaid Cymdeithasol Cofrestredig (Cymru): sesiwn dystiolaeth

5.1 Cymerodd y Pwyllgor dystiolaeth gan Rebecca Evans AC, y Gweinidog Tai ac Adfywio; Ian Williams, Llywodraeth Cymru; ac Ian Walters, Llywodraeth Cymru, ynghylch Bil Rheoleiddio Landlordiaid Cymdeithasol Cofrestredig (Cymru).

6 Cynnig o dan Reol Sefydlog 17.42 i benderfynu gwahardd y cyhoedd o weddill y cyfarfod ac o'r cyfarfod ar 29 Tachwedd 2017

6.1 Derbyniwyd y cynnig.

7 Bil Rheoleiddio Landlordiaid Cymdeithasol Cofrestredig (Cymru): trafod y dystiolaeth

7.1 Trafododd y Pwyllgor y dystiolaeth a ddaeth i law.

8 Cyllideb ddrafft Llywodraeth Cymru ar gyfer 2018–19: trafod y dystiolaeth

8.1 Trafododd y Pwyllgor y dystiolaeth a ddaeth i law.

Cofnodion cryno – Y Pwyllgor Cyllid

Lleoliad:

Gellir gwyllo'r cyfarfod ar [Senedd TV](#) yn:

Ystafell Bwyllgora 4 – Tŷ Hywel

<http://senedd.tv/cy/4429>

Dyddiad: Dydd Mercher, 29 Tachwedd

2017

Amser: 10.34 – 11.59

Preifat

Yn bresennol

Categori	Enwau
Aelodau'r Cynulliad:	Simon Thomas AC (Cadeirydd) Neil Hamilton AC Mike Hedges AC Jane Hutt AC Nick Ramsay AC David Rees AC
Staff y Pwyllgor:	Bethan Davies (Clerc) Georgina Owen (Dirprwy Glerc) Martin Jennings (Ymchwilydd)

Penderfynodd y Pwyllgor ar 23 Tachwedd 2017 i wahardd y cyhoedd o'r cyfarfod hwn.

1 Cyflwyniad, ymddiheuriadau, dirprwyon a datgan buddiannau

1.1 Croesawodd y Cadeirydd yr Aelodau i'r cyfarfod.



Cynulliad
Cenedlaethol
Cymru

National
Assembly for
Wales

Tudalen y pecyn 4

1.2 Cafwyd ymddiheuriadau gan Steffan Lewis AC.

2 Cyllideb ddrafft Llywodraeth Cymru 2018–19: Trafod yr adroddiad drafft

2.1 Cytunodd y Pwyllgor ar yr adroddiad â rhai mân newidiadau.

Rebecca Evans AC
Y Gweinidog Tai ac Adfywio
Llywodraeth Cymru
Parc Cathays
Caerdydd
CF10 3NQ

24 Tachwedd 2017

Rhaglen Cefnogi Pobl Llywodraeth Cymru

Annwyl Rebecca,

Yn ei gyfarfod ar 20 Tachwedd 2017, cymerodd y Pwyllgor Cyfrifon Cyhoeddus dystiolaeth gan Gartrefi Cymunedol Cymru a Chymorth Cymru am Raglen Cefnogi Pobl Llywodraeth Cymru.

Yn ystod y sesiwn dystiolaeth, dywedodd nifer o dystion fod ganddynt bryderon sylweddol ynghylch cynigion Llywodraeth Cymru ar gyfer y gyllideb, a oedd yn disgrifio roedd Llywodraeth Cymru yn ystyried creu un grant ar gyfer ymyrraeth gynnar, atal problemau a chefnogaeth yn lle'r amrywiaeth o grantiau sydd i'w cael ar hyn o bryd. Cyflwynwyd tystiolaeth gref i'r Pwyllgor o blaid parhau i neilltuo arian ar gyfer y rhaglen.

Mae'r Pwyllgor yn nodi bod Llywodraeth Cymru, yn ei chynigion ar gyfer y Gyllideb yn dweud:

Byddai un grant yn golygu bod awdurdodau lleol a phartneriaid byrddau gwasanaethau cyhoeddus yn gallu cyd-drefnu gwasanaethau yn well er mwyn cyflawni amcanion llesiant. Byddai hyn yn helpu i ailddylunio gwasanaethau yn unol ag egwyddorion ac amcanion Deddf Llesiant Cenedlaethau'r Dyfodol. Byddai un grant mwy o faint yn cael gwared â'r cyfyngiadau sy'n dod yn sgil grantiau unigol llai, a gellid defnyddio'r cyllid i gyflawni anghenion y penderfynwyd arnynt yn lleol mewn ffordd sy'n gwneud synnwyr ar lefel leol. Byddai hyn yn cael gwared â'r rhwystrau artiffisial rhag gwasanaeth effeithiol. Byddai cydgyssylltu'r broses weinyddu yn fwy a'i symleiddio hefyd yn lleihau'r fiwrocratiaeth sy'n gysylltiedig â grantiau, gan helpu i sicrhau'r arbedion effeithlonrwydd o £13.4m sydd eu hangen "



Yn eu tystiolaeth ysgrifenedig i'r Pwyllgor Cyfrifon Cyhoeddus, dywedodd Cartrefi Cymunedol Cymru:

“Welsh Government is working, via the funding flexibilities pathfinder project, to roll Supporting People into one grant, along with other Tackling Poverty funds, across 7 LAs and in the other LAs to provide 15% flexibility between grant streams. While CHC welcomes any approach which will allow for alignment of strategic priorities and reduction in bureaucracy, we remain concerned about what this move means for the long-term protection of housing-related support in Wales.”

Yn eu tystiolaeth lafar, amlinellodd Cartrefi Cymunedol Cymru a Chymorth Cymru ragor o fanylion am eu pryderon ynghylch y ffaith bod y cynigion i uno Rhaglen Cefnogi Pobl â rhaglenni Teuluoedd yn Gyntaf, Dechrau'n Deg a Chymunedau yn Gyntaf yn ystod blwyddyn 2, wedi'u gwneud heb ymgynghori â'r sector Cefnogi Pobl. Maent yn credu bod rhaglen Cefnogi Pobl yn debygol o golli ei gwerth i rai o'r grwpiau sydd wedi'u hymyleiddio fwyaf yng Nghymru os derbynnir y cynigion, a gallai'r canlyniadau i'r rhai mwyaf agored i niwed yn ein cymdeithas fod yn ddifrifol.

O ystyried pryderon cryf y tystion ynghylch dyfodol y Rhaglen, mae'r Pwyllgor yn awyddus i dynnu'ch sylw at y dystiolaeth a gawsom ac yn gofyn ichi ystyried y materion a godwyd yn ofalus yn ystod y trafodaethau i bennu'r gyllideb derfynol.

Rwy'n amgáu linc i'r [trawsgrifiad](#) o gyfarfod y Pwyllgor ar 20 Tachwedd 2017 ynghyd â chopïau o bapurau ategol y ddau sefydliad.

Yn gywir,



Nick Ramsay AC
Cadeirydd

cc: Mark Drakeford AC, Ysgrifennydd y Cabinet dros Gyllid

John Griffiths AC, Cadeirydd y Pwyllgor Cydraddoldeb, Llywodraeth Leol a Chymunedau

Simon Thomas AC, Cadeirydd y Pwyllgor Cyllid





Community Housing Cymru response to the findings of the Wales Audit Office's report into The Welsh Government's Supporting People Programme

About us

Community Housing Cymru (CHC) is the representative body for housing associations and community mutuals in Wales, which are all not-for profit organisations. Our members provide over 158,000 homes and related housing services across Wales. In 2015/16, our members directly employed 9,109 people and spent nearly £2bn (directly and indirectly) in the economy, with 89% of this spend retained in Wales. Our members work closely with local government, third sector organisations and the Welsh Government to provide a range of services in communities across Wales.

Our objectives are to:

- Be the leading voice of the social housing sector.
- Promote the social housing sector in Wales.
- Promote the relief of financial hardship through the sector's provision of low cost social housing.
- Provide services, education, training, information, advice and support to members.
- Encourage and facilitate the provision, construction, improvement and management of low cost social housing by housing associations in Wales.

Please note, this is a brief response ahead of our full response to the public accounts committee's forthcoming consultation, in which we anticipate examining some of the key issues in greater depth.

Community Housing Cymru's members deliver support to all of the variety of groups that the report mentions, using Supporting People funding to pay, fully or in part, for this support. These services range from housing associations working with support providers to find housing solutions for armed services veterans and people with long-term learning disabilities to working directly to keep elderly people in safe, secure accommodation with appropriate levels of assistance. Without this programme, our members would be unable to provide crucial services, which benefit not only housing association tenants but wider society, with research indicating that every £1 invested in Supporting People services delivers £2.30 of savings to housing, health, social care and community safety, thus reducing pressure on a range of other public services. The programme helps over 60,000 of the most vulnerable and marginalised people to avoid homelessness and live independently in their communities. This includes older people, vulnerable young people, care leavers,



families fleeing domestic abuse, people with mental health problems, people with learning disabilities, people with substance misuse problems and more. Often those in receipt of support have multiple needs.

The Wales Audit Office report raises some points around governance and measurement that need exploring. However, it is vital that this fund is protected due to the positive impact it has on people and services, and also because it encourages people to engage with education, training and employment opportunities.

CHC's response to the committee's inquiry must be considered in the context of the expected changes to the Supporting People programme. Welsh Government is working, via the funding flexibilities pathfinder project, to roll Supporting People into one grant, along with other Tackling Poverty funds, across 7 LAs and in the other LAs to provide 15% flexibility between grant streams. While CHC welcomes any approach which will allow for alignment of strategic priorities and reduction in bureaucracy, we remain concerned about what this move means for the long-term protection of funding for housing-related support in Wales. The report notes (2.43) "We found near unanimous support for the Welsh Government's decision to retain the ring-fencing" and we agree that this reflects the outlook of our members. Following the release of the Detailed Draft Budget Proposals 2018-19, CHC understands that Welsh Government proposes to remove the budget ring fence for Supporting People in April 2019. Whatever form the Supporting People Programme takes in the future, Welsh housing associations need commitment that the services they provide to support vulnerable people will receive sufficient funding in the long-term and a sustainment of the ring-fence is the surest way to guarantee that commitment.

The context in which response to the WAO report is considered also includes a change in the manner in which funding for supported housing is delivered. The new funding model aims to secure supply of supported housing now and into the future; Welsh Government must ensure that the services, currently funded by SP, which are so often responsible for enabling people to move on from short-term supported accommodation, are appropriately funded in the long-term.

We are broadly supportive of the report's findings and recommendations, within the context noted above, and have responded below to the points we feel are most relevant to the work of our members.

We share the Auditor General's concerns (page 10, paragraph 10) as to the lack of explicit reference to prevention of homelessness in the programme's stated purpose and aims, though we are clear as to the transformative effect that Supporting People funded services have on enabling people to live independently and retain tenancies. The programme is unique among tackling poverty grants for its housing-related focus



and we call for this specialist focus on enabling people to access and maintain housing to be retained in future.

On the Auditor General's concerns about the RCC system (page 10, paragraph 13) we feel that these groups provide mixed outcomes from the perspective of housing representatives and we share the concerns about their impact. While there are examples of positive practice (see, for example the Gwent RCC's service user website), fundamentally the housing representatives on RCCs have limited powers to challenge the decisions made by local authorities. Although our members' input into RCCs has resulted in some examples of collaborative decision making, there are also instances we are aware of when the RCC has had no impact at all (or indeed not even been consulted) on local authority decision making with regard to SP procurement. As an example, Neath Port Talbot County Borough Council cut Tenant Support Scheme funding for three of CHC's members by 50% in January 2016 without any reference to the RCC; without going into the detail of this decision, the fact that they felt comfortable doing so without reference to the RCC is indicative of the level of consideration that some LAs give to the RCCs.

To address the points made about outcomes (page 11, paragraphs 14 and 15), we agree that developing a solid understanding of the impact of the programme is vital and has been a weakness, to date. However, we feel that the SAIL data linkage study demonstrated some initially very positive findings as to the impact that SP services have on reducing usage of health services. CHC would welcome further investment in similar data linkage research into the impact of the programme on other statutory services. We are concerned that the Welsh Government's decisions about the future of the SP programme, with regard to the funding flexibilities pilots, will be made without consideration of the outcomes of the full, four-year study into the programme's impact on health services.

Members report detrimental effects on staff of the heavy burden of monitoring which is currently expected of them. While we are firmly in favour of effective monitoring, which demonstrates the impact that SP funded support is having, given that the report states that it is still "difficult to form a comprehensive judgment of the success of the Programme" then we would be supportive of any work which enables easier collation of monitoring evidence 'in the field'.

On the points raised about the ring-fence and concerns as to the impact of budget reduction (page 11, paragraph 16), we welcome the ring-fencing of the budget over the next two years, but our members need longer-term assurance to enable the delivery of efficient and effective services. The fact that the size of the fund has been frozen once again, means that as costs go up, providers of services will continue to have to find efficiencies. Our members have noted concerns, previously, as to the limited size of the fund leading to procurement teams moving from prioritising quality of service to cost of service, which ultimately risk reducing the programme's impact.



Another area of concern is how our members can meet the rising cost of the Living Wage from a frozen grant fund.

Response to the Report's Recommendations

Recommendation 1

As with the local authorities (page 11, paragraph 18) CHC's members would welcome longer term indicative budgets, to enable our members to better plan services and provide certainty to investment decisions. This situation would remain the case in light of any new arrangement for funding of what are currently SP services. We thus welcome the Auditor General's first recommendation of indicative 3-year allocations being provided at the earliest opportunity and the suggested introduction of 3-year rolling LA spend plans.

Recommendation 2

We agree with the second recommendation of the report, that Welsh Government review whether the Regional Collaborative Committee arrangements remain fit for purpose in the context of other collaborative governance arrangements, such as the new statutory public service boards. In future, we would like to see Public Service Boards placing housing at the centre of their strategies, with a focus on how this results in better quality health and patient care and we feel that a report as to the lessons learned through the experience of the RCCs (and of the data linkage study) would be of significant benefit to the future of the Public Service Boards.

Recommendation 3

We agree that Recommendation 3, regarding the new formula for distribution of funds, should take into account the shifting political priorities, which affect the programme. Particularly, the fund's role in preventing homelessness must be considered in this redistribution, with specific weight placed on addressing areas of significant homelessness need. The role of current SP projects' in preventing homelessness also needs to be taken into account when considering the distribution formula as effective current projects will already be reducing homelessness need in their area of operation.

However, the shifting of funds to areas of greater need should be considered cautiously: concentrating services in high-need areas may attract people with those needs to locations with high support provision, creating pockets of mental ill health, substance dependency etc. We need clarity on how this calculation will be carried out as well as long-term certainty for both providers and service users.

Welsh Government should demonstrate clearly, if funds are redistributed, that all alternative approaches have been considered; aligning current SP services with new



strategic objectives may be more effective than redistributing funds across geographical areas, for example. This can be agreed by amending a project's SLA. The sector's response to the 2010 Aylward Review demonstrates that this is achievable.

Finally, we are clear that our members' views must be considered, whether via SPNAB or the RCCs, in any work that is done on this issue.

Recommendation 4

We support recommendation 4, on re-tendering and the need to minimise any uncertainty on the part of either contract holder or tendering authority. Clarity on the reasons for re-tendering and the legitimacy of such decisions is crucial for our members.

There is concern from our members that unnecessary re-tendering can lead to the diminution of providers' ability to effectively deliver support, with procurement teams, in some cases, not looking beyond reduced up-front cost to the long-term cost savings of providing sufficiently well-resourced support, which will result in fewer costs to the public purse further down the line. We are thus clear that the reasons for any such decisions to be made by local authorities must be transparent and that RCCs should be consulted on them. Welsh Government guidance should be updated to consider sustainable procurement of services which are sufficiently resourced to deliver effective service and have sufficiently long contracts to affect meaningful change, in tandem with other, related services.

Recommendation 5

We are supportive of recommendation 5, that the Welsh Government should identify and clearly communicate the implications of major policy reforms for the programme. As noted, the future of the programme hangs in the balance and we need urgent clarity as to the long-term role it plays in Welsh Government's plans, with regard to tackling homelessness and enabling vulnerable members of society to maintain secure accommodation.

The forthcoming changes to the manner in which supported housing is funded are of clear interest in the context of SP and we would welcome confirmation from Welsh Government that the fund will continue to be ring-fenced in light of these changes.

Recommendation 6

Regarding recommendation 6, which addresses the issue of variety of cost between similar services, we urge a cautious approach when reviewing and comparing services; no two services are identical and due to the complex needs of service users the support provided is often tailored to the individual, so comparison of like



with like is difficult. Factors that will result in varied costs, such as location (in rural areas, a support worker spends more time travelling, for instance so delivery of the same level of support as an urban equivalent takes longer), should be taken into account when making any such comparison. Transparency on costs is important, however, and though disparities may be understood as being appropriate, they should be explained in an open manner which ultimately demonstrates value for money.

Recommendation 7

On the point made in the report about the introduction of the new outcomes framework, we re-state the point made earlier in our response: the current monitoring requirements are burdensome and apparently not providing sufficiently high quality data to emphatically demonstrate the worth of the programme (although we are in absolutely no doubt as to its effectiveness, nor its transformational impact on the lives of vulnerable people). In line with our earlier call for the programme's governing documents to explicitly reference SP's impact on homelessness we would value Welsh Government consideration of how SP is used to support the homelessness prevention agenda. While we have no doubt that this is the case, we are concerned that the fact that homelessness data collection focusses on the 56 day window of prevention noted in the legislation means that SP's vital contribution is missed. We absolutely agree that WG should work with partners to embed and clarify any new arrangements. We are clear that Housing Associations need to be fully consulted on proposed changes.

Recommendation 8

Regarding the concerns raised about the issues of eligibility for support of (and disparities in the level of support provided to) some people with learning disabilities, we are in agreement that RCCs should ensure that SP funded services are being appropriately used. If this is found not to be the case we would expect that RCCs work with Welsh Government, as appropriate, to ensure that suitable services are delivered instead.

National Assembly for Wales
Public Accounts Committee
The Welsh Government's
Supporting People Programme



8 November 2017

Dear members of the Public Accounts Committee,

Thank you for the invitation to give evidence before the committee on 20 November 2017. Please see below for supporting information in advance of the committee session.

1. About Cymorth Cymru

1.1 Cymorth Cymru is the umbrella body for providers of homelessness and housing-related support services in Wales. We have over 100 members, including charities, registered social landlords and local authorities who support people to avoid homelessness and live independently in their communities. Cymorth Cymru acts as the 'voice of the sector', influencing the development and implementation of policy and legislation that affects our members and the people they support. We work in partnership with members and other stakeholders to prevent and reduce homelessness and improve the quality of life for people who are marginalised or at risk of housing crisis across Wales.

2. Cymorth Cymru's initial response to WAO report

2.1 On 31 August 2017 Cymorth Cymru provided an initial response to the publication of the Wales Audit Office report about the Welsh Government's management of the Supporting People Programme:

"We are pleased that the Auditor General recognises that the Supporting People Programme 'provides important support to those who need it the most'. As the Welsh Government develops its budget for 2018/19, we urge Ministers to show leadership and protect SP funding so that it can continue to transform the lives of 60,000 vulnerable people each year.

"We welcome the report's recommendation that the Welsh Government should re-introduce indicative three year funding allocations, as the current annual funding cycle results in uncertainty and instability, limiting both local authorities and providers' ability to plan for the long term. Although we recognise the financial constraints on Ministers, we believe that supporting vulnerable people to avoid homelessness and live independently should be a priority and given longer term assurances."

"It is important to recognise that this report does not criticise the services provided by the many dedicated staff across Wales, but makes a series of points about the governance and management of the programme.

"We welcome recommendations to provide more clarity, consistency and certainty about government priorities, procurement processes and data collection. I frequently speak to people using these services and know that it transforms and saves lives. We are committed to working with our members and the Welsh Government to demonstrate this impact.

"The Wales Audit Office is right to recognise the ongoing threats of welfare reform, particularly the UK Government's plans to apply the Local Housing Allowance rate to supported accommodation. We urge the UK Government to abandon these plans, which put the viability of supported accommodation projects at risk."

3. WAO recommendations

3.1 Recommendation 1: In recent years, the Welsh Government has provided local authorities with annual budget allocations for the financial year ahead, without providing any indicative budgets for future years. Reflecting the recommendations that we have made in some of our previous reports, and while recognising the uncertainties facing the Welsh Government's own revenues, we recommend that:

- the Welsh Government re-introduce indicative three-year Supporting People funding allocations at the earliest opportunity to assist local authorities in their planning; and
- at the same time, consider the merits of moving to three-year annual rolling local authority spend plans, to assist local authorities in planning services and to allow greater scrutiny by Regional Collaborative Committees.

3.1.1 We strongly agree with this recommendation. Annual funding allocations create huge uncertainty for a sector that is responsible for providing support to 60,000 of the most vulnerable people in Wales. Each year, local authority teams, support providers and landlords wait to hear whether they will receive the funding they need to continue running these services. This can hinder long term, strategic planning for all stakeholders at a time when welfare reform, homelessness and increasingly complex needs pose significant challenges to the most vulnerable people in Wales.

3.1.2 The uncertainty associated with annual budgets also has a negative impact on the wellbeing of frontline staff. This can result in skilled and committed support workers, team leaders and senior managers leaving the sector for employment that gives them and their families more certainty. Additionally, this uncertainty can impact directly on the people using services, as it increases the likelihood of changes to the service and their support workers. This was reflected by people at our service user engagement events in January 2017, who spoke of concerns about funding cuts and losing staff members with whom they had built trusting relationships. Given that stability can be vital to a person's recovery, the increased certainty offered by three year indicative funding and spend plans could also be beneficial to the people these services support.

3.1.3 While we appreciate that the Welsh block grant is dependent on UK Government allocations, we believe Ministers could and should give longer term assurances to Programmes such as Supporting People. This would provide more certainty and stability, enabling longer term strategic planning by both commissioners and providers, which could deliver better outcomes for vulnerable people.

3.2 Recommendation 2: The Welsh Government is proposing greater regional planning and delivery of services as part of its reforming local government policy. However, the Supporting People Regional Collaborative Committees have struggled to deliver at the scale and pace the Welsh Government would have liked. We recommend that the Welsh Government:

- identify and apply lessons learned from the experience of the Regional Collaborative Committees to inform its proposals for local government reform; and
- review whether the Regional Collaborative Committee arrangements remain fit for purpose in the context of other collaborative governance arrangements, such as the new statutory public service boards and its wider plans for regional working in local government.

3.2.1 We recognise that some Regional Collaborative Committees (RCCs) operate more effectively than others, but believe that the existing structure is of value and should be strengthened rather than removed altogether. With the UK Government proposals to devolve housing benefit funding for supported accommodation, and Welsh Government plans for further regionalisation, this may be the appropriate time to consider strengthening the powers and responsibility of RCCs to plan and commission the support and rent elements of Supporting People services on a regional basis. Strengthening the powers and responsibilities of RCCs may also help them to become more effective in their efforts to facilitate regional planning and commissioning.

3.2.2 **Housing expertise:** Retaining housing and homelessness expertise in the regional planning and commissioning of Supporting People services is absolutely essential, especially when homelessness is becoming an increasing challenge throughout the UK. Although RCCs vary in effectiveness, it is recognised that the housing expertise within their membership is a key strength.

3.2.3 **Links with Public Service Boards:** We would value stronger links between Regional Collaborative Committees and Public Service Boards (PSBs) and would also welcome an increased focus on housing by PSBs. However, PSBs have very broad ranging responsibilities and we therefore believe that the planning and commissioning of SP services must remain firmly rooted in bodies/structures dedicated to housing and homelessness. Another challenge is that the Public Service Boards are currently set up along local authority boundaries – this seems entirely out of step with the Welsh Government's regional agenda. If PSBs were regional, there could be a stronger link between RCCs and PSBs; RCCs could even report to PSBs in the future.

3.3 Recommendation 3: The Supporting People National Advisory Board has recognised the need for a new formula to help redistribute Programme funds to geographical areas of greatest need. The Welsh Government is also consulting on the strategic objectives for the Programme. We recommend that, once it has finalised the new strategic objectives for the Programme, the Welsh Government prioritise developing a new funding formula to redistribute funding in a way that most effectively delivers those objectives. In doing so, we recommend the Welsh Government give consideration to any transitional arrangements and wider policy developments that may impact on the Programme.

3.3.1 We believe that funding should be distributed to areas of greatest need, and that this should be based on robust needs assessment rather than historical spend. It should also ensure that client groups which are less 'politically popular' receive the support services

they need. We understand and appreciate the Welsh Government's decision to pause redistribution during a period of cuts, as this would have led to some areas facing a 'double whammy' of cuts. However, it can also be argued that the delay in redistribution means that other areas continue to face funding shortages that impact on their ability to meet vulnerable people's needs.

- 3.3.2 Any change to the funding formula must be done in collaboration with the sector and should be mindful of any unintended consequences such as the sudden removal of services for particular client groups. At a time when welfare reform and a lack of housing is resulting in increased homelessness, it would be preferable for redistribution to take place within the context of increased SP funding. This would enable more preventative service to be funded without decreasing existing service provision.

3.4 Recommendation 4: The Welsh Government's current and draft revised guidance on the procurement of Supporting People services is potentially misleading as it implies that retendering need only take place where a service review has found the service to be deficient. We recommend that:

- the Welsh Government's ongoing reviews of local authorities' management of the Programme should examine whether contracts are being extended in accordance with Public Contract Regulations; and
- in revising its Programme guidance, the Welsh Government redraft its advice on contract procurement to avoid the scope for any misinterpretation about when to retender for services, and to clearly articulate the rules around contract extensions.

3.4.1 We would welcome clear guidance on the issue of commissioning and procurement that clarifies the legal requirements of Supporting People commissioners but also encourages good practice. Reviewing and recommissioning schemes is an essential part of local authorities' responsibilities, and we know that they are under pressure. However, our members have shared concerns over recent years about some examples of:

- a) Prioritising cost over quality in tender evaluation processes. This risks a race to the bottom which compromises quality and outcomes for people using services.
- b) The trend towards commissioning fewer, much larger contracts, which inevitably results in the loss of some providers - and therefore skills and expertise. Where local authorities have chosen to award a single, large contract there is a risk that any problems encountered by the service will affect all clients and - other providers may no longer exist or be capable of stepping in to provide support.
- c) A lack of engagement with providers about what services are needed and what is possible/viable in advance of procurement. This can lead to the wrong services being commissioned or inadequate funds being available to deliver the service.
- d) A lack of meaningful involvement of people who use services.

e) A lack of clarity about TUPE processes and the impact on existing staff when contracts are awarded to different providers.

3.4.2 Supporting People services are delivered to some of the most vulnerable people in Wales and the unintended consequences of some practices need to be considered.

3.5 Recommendation 5: There have been a number of notable policy changes in recent years that affect the Programme. However, we have identified concerns about the scale of change and the way it has been communicated. In addition, other developments will have an impact on the Programme, for example, the Welsh Government's plans for local government reform and UK government reform of housing benefit. We recommend that the Welsh Government should identify and clearly communicate the implications of such reforms for the Programme.

3.5.1 **Welfare reform:** The UK Government's plans for the funding of supported accommodation have been a significant concern for the sector over the past two years. However, the Welsh Government has been extremely collaborative in their approach to dealing with the possible consequences for Wales and has actively involved representatives from the sector in their policy development process. Cymorth Cymru, Community Housing Cymru and the Welsh Local Government Association are key members of the Welsh Government's stakeholder steering group, along with additional representatives of local authorities, support providers, landlords, older people's provision and domestic abuse refuge providers. Welsh Government officials have engaged positively with events run by Cymorth Cymru and been very receptive to the issues and concerns raised by people working in the supported accommodation sector. The Welsh Government has also been engaged in conversation with the sector about other welfare reforms, such as the UK Government's plans to reduce housing benefit to people under the age of 35.

3.5.2 **Local Government reorganisation:** The lack of clarity regarding local government reorganisation continues to pose challenges to organisations working across a variety of sectors in Wales. The Welsh Government has been discussing this issue for many years, encouraging regional working and voluntary mergers - but very little progress appears to have been made. Our members often feel frustrated by the lack of clarity resulting from different approaches by different Ministers. It is not our place to specify whether the Welsh Government should force local authorities to merge or not – but it would be useful if they could make more progress than they have over the last few years. Our members who operate in several local authority areas often express frustration about the variation in process and practice between different local authorities and would welcome more consistency.

3.5.3 **Other Welsh Government policy and legislation:** With regards to changes in Welsh Government policy and legislation, this is actively discussed by Welsh Government officials and the sector on a frequent basis. The Cabinet Secretary/Minister responsible for SP addresses the Supporting People National Advisory Board (SPNAB) on an annual

basis and outlines his or her intentions for the sector in the context of Welsh Government policy and legislation. The implications of policy and legislation such as local government re-organisation, the Social Services and Wellbeing (Wales) Act, the Wellbeing of Future Generations (Wales) Act and welfare reform are frequently discussed at SPNAB, the Strategic Finance and Research Group and the Regional Collaborative Committees. Cymorth Cymru also runs a series of events throughout the year which include active participation from Welsh Government officials during presentations, discussions and workshops on Welsh policy and legislation such as the Housing Wales Act, Social Services Act, Adverse Childhood Experiences and welfare reform.

3.6 Recommendation 6: While the Welsh Government has identified that there are widespread variations in overall service costs, further analysis is required to understand the reasons for that variation. We recommend that the Welsh Government work with local authorities to examine in more detail whether there are significant variations in the costs of delivering Supporting People services of a similar type and duration.

3.6.1 It is essential that all stakeholders ensure value for money in the delivery of the most effective services to people who need them. However, it is important that the Welsh Government examines why there are variations in costs. Supporting People services vary considerably in order to meet the needs of a variety of client groups, which often include people with needs that vary in complexity and severity. A multi-faceted, flexible and responsive approach is one of the strengths, but this means that costs will vary within and across client groups. Any examination of cost variations must take this into account.

3.7 Recommendation 7: There remain concerns about data quality in the current Outcomes Framework, but with revised data collection arrangements being proposed. We recommend that the Welsh Government work with its partners to ensure that, once introduced, any new arrangements are clearly understood by providers and embedded as part of contractual arrangements.

3.7.1 We are acutely aware of the positive impact that Supporting People services have on people's lives. We often visit projects across Wales and see first-hand how these schemes change and save lives.

3.7.2 For the past few years we have organised service user engagement events on behalf of the Supporting People National Advisory Board. In January 2017 we spoke to approximately 175 people in Newport, Rhyl and Carmarthen about their experiences of Supporting People services. When asked 'Where do you think you'd be if you hadn't been able to access the SP service?' many replied that they would be dead, homeless, sectioned or suicidal. You can read the short report about these engagement events [here](#).

3.7.3 However, we agree that formal data collection to evidence the impact of Supporting People services needs to improve. Our members see the positive impact of their services every day, but are concerned that this is not evidenced clearly. Delays in consulting on

the new outcomes framework has frustrated providers, who are keen to demonstrate the impact of their schemes on people's lives and public services.

- 3.7.4 **Homelessness prevention:** In particular, we need to better evidence the impact of Supporting People services on the prevention of homelessness in Wales. The very nature of the Programme – supporting people experiencing homelessness or in need of housing-related support – means that it has a considerable impact on this area. For example, we know that every supported accommodation scheme puts a roof over people's heads and supports them to either remain in those communities, or move on to independent living with their own tenancy. We also know that floating support prevents people from losing their tenancy, or helps them to access a new tenancy. If the Programme is supporting approximately 60,000 people every year, then it would be reasonable to make the assumption that it is preventing homelessness for many thousands of people. However, the extent of SP's contribution to homelessness prevention is not captured in the Welsh Government's official statistics. Data collection varies between different teams in local authorities and many SP interventions happen in advance of the 56 day statutory duty to help prevent homelessness – on which the homelessness prevention statistics are based.
- 3.7.5 **Impact on health services:** Despite concerns about data collection, the SAIL data linkage project has provided some very interesting data about the impact of Supporting People interventions on the use of health services in Wales. The feasibility study indicated that interaction with Supporting People services resulted in a reduction in the use of GP services, A&E and emergency hospital admissions. The subsequent project is currently gathering and analysing data on a much greater scale from every local authority in Wales. The sector has welcomed the Welsh Government's commitment to this work.
- 3.8 **Recommendation 8:** Welsh Government reviews, and more detailed work at a regional level by two of the Regional Collaborative Committees, have highlighted some issues with the eligibility of support for people with learning disabilities and differences in the level of support provided. We recommend that the Welsh Government encourage all Regional Collaborative Committees to review arrangements for support for people with learning disabilities through the Programme and work with the committees to manage any potential negative consequences for service provision.
- 3.8.1 The Supporting People Programme should be funding housing-related support services. It is therefore absolutely right that the Welsh Government, Regional Collaborative Committees and local authorities do all they can to ensure that this funding is spent as intended. However, if any existing services for vulnerable people are found to be receiving SP funding for non-housing related support, the Welsh Government must ensure that the appropriate funder steps in to fund the service. Vulnerable people must continue to get the support and care they need to live independently in their communities. At a time when all budgets are under pressure, providers are concerned that any removal of SP funding may not be replaced.

4. Welsh budget: Supporting People funding

- 4.1** Although this inquiry is focused on the WAO report and not the draft budget, we feel it is important to raise our concerns about the possible future funding of the Supporting People Programme.
- 4.2** We are deeply concerned that the Supporting People budget line has disappeared from the Welsh draft budget for 2019/20 and appears to have been merged with funding streams that have no direct link to homelessness and housing-related support. The removal of the ring-fence has had a disastrous impact on many Supporting People services in England and we fear that over time, this could happen in Wales. It removes all accountability from Ministers about the amount they spend on housing-related support and risks the loss of vital services that support some of the most vulnerable people in Wales.
- 4.3** It is likely that the resulting merged grant will sit outside of the housing directorate of Welsh Government and housing departments of local authorities, resulting in the loss of housing expertise at a time when homelessness is an increasing challenge and concern. The focus on this issue will be diluted and the funding for SP client groups (particularly those who are less 'politically popular') could be lost, resulting in increased homelessness, particularly for people with the most complex needs.
- 4.4** In addition, the anticipated devolution of housing benefit funding for supported accommodation means that this is the wrong time to remove the ring-fence around the Supporting People budget and dismantle the mechanisms for distributing the support element of supported accommodation funding. Supported housing is in a state of flux and it is vital that Supporting People funding is maintained alongside the housing benefit element to ensure stability for landlords and lenders.
- 4.5** An alternative solution: While we understand the Welsh Government's intention to rationalise grant funding streams, we believe that placing Supporting People in a budget line with non-housing programmes is a huge mistake. However, we have made it clear to Welsh Government Ministers and officials that we are happy to engage constructively and discuss grant alignment in the context of other homelessness and housing-related support funding streams, such as the homelessness prevention grant and the devolution of housing benefit funding for supported accommodation. We believe that this is a much more sensible and appropriate approach to grant alignment within the context of housing and homelessness.

We look forward to seeing you on 20 November,

Katie Dalton
Director, Cymorth Cymru

Rhian Stone
Chair, Cymorth Cymru

Archwilydd Cyffredinol Cymru
Auditor General for Wales

Cynllun Ffioedd 2018-19



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Paratowyd y cynllun ffioedd hwn gan Swyddfa Archwilio Cymru o dan adran 24 o Ddeddf Archwilio Cyhoeddus (Cymru) 2013.

Cyflwynir y cynllun ffioedd hwn gerbron y Cynulliad Cenedlaethol o dan adran 24(4)(c) o Ddeddf Archwilio Cyhoeddus (Cymru) 2013.

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

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Huw Vaughan Thomas
Archwilydd Cyffredinol Cymru

Isobel Garner
Cadeirydd, Swyddfa Archwilio Cymru

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Cynllun Ffioedd

Cyflwyniad

- 1 Paratowyd y Cynllun Ffioedd hwn gan Swyddfa Archwilio Cymru o dan adran 24 o Ddeddf Archwilio Cyhoeddus (Cymru) 2013 (y Ddeddf) (**Atodiad 1**). Mae'r Cynllun Ffioedd, wedi iddo gael ei gymeradwyo gan Bwyllgor Cyllid y Cynulliad Cenedlaethol, yn rhoi'r sylfaen i Swyddfa Archwilio Cymru godi ffioedd.
- 2 Mae'r Bwrdd wedi gwrando'n astud ar adborth rhanddeiliaid ar ein hagenda cost-effeithlonrwydd a'r cyfraddau ffioedd a bennwn. Wrth geisio cymeradwyaeth y Cynulliad Cenedlaethol i'n Hamcangyfrif ar gyfer 2018-19, gwnaethom gynnig y canlynol yn yr Amcangyfrif:
 - Cynnydd bach (llai nag 1%) mewn cyfraddau ffioedd a gaiff ei wrthbwysu drwy leihau diwrnodau archwilio a'r cymysgedd sgiliau er mwyn lleihau cyfraddau ffioedd canolrifol y rhan fwyaf o'r cyrff a archwilir. Mewn termau real mae hyn yn cynrychioli gostyngiad o 5.6% ers i'n cyfraddau gael eu pennu yn 2014-15.
 - Yn unol â chytundeb blaenorol y Cynulliad Cenedlaethol, parhau i ariannu gwaith y Fenter Twyll Genedlaethol o'r arian a gawn o Gronfa Gyfunol Cymru yn hytrach na thrwy godi ffioedd ar y cyrff sy'n cymryd rhan. Dangosodd yr adborth fod cyrff a archwilir yn croesawu'r drefn hon.
 - Cynllunio ein gwaith archwilio perfformiad mewn cyrff Llywodraeth Leol a chyrff Iechyd fel ein bod yn cyflawni gofynion Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015 ar yr un pryd er mwyn peidio â chynyddu swm y gwaith archwilio perfformiad sydd ei angen.
 - Codi ffi ar gyrff Llywodraeth Ganolog am y gwaith hwn o fis Ebrill 2018; caiff y ffi hon ei thrafod ymlaen llaw â'r cyrff dan sylw.
 - Parhau i roi cyfleoedd i'n hyfforddeion cyfrifyddu fynd ar secondiad yn y sector cyhoeddus, heb effeithio ar y ffioedd a godir am waith archwilio.
 - Cynnal y gallu i feddwl mewn ffordd drawsnewidiol am ein dulliau archwilio. Atgyfnerthodd yr adborth yr angen i ni wneud mwy o waith datblygu er mwyn helpu i gydbwysu cost gyffredinol gwaith archwilio i gyrff cyhoeddus.

- 3 Mae'r Cynllun Ffioedd hwn yn adlewyrchu'r Amcangyfrif a gymeradwywyd ac, yn fras, mae'n nodi'r canlynol:
- Y deddfiadau y caiff Swyddfa Archwilio Cymru godi ffioedd archwilio odanynt.
 - Y trefniadau ar gyfer pennu'r ffioedd hynny, sy'n cynnwys naill ai:
 - graddfeydd ffioedd sy'n nodi'r amrediad ffioedd a godir am feysydd penodol o waith archwilio mewn llywodraeth leol; neu
 - gyfraddau ffioedd am waith na chaiff ei gynnwys mewn graddfeydd ffioedd.

Rhestr deddfiadau

- 4 Mae **Atodiad 2** yn rhestru'r deddfiadau y caiff ac y mae'n rhaid i Swyddfa Archwilio Cymru godi ffi odanynt.

Cyfraddau a graddfeydd ffioedd

- 5 Yn gyffredinol, caiff 68% o'n gwariant ei ariannu drwy ffioedd a godir ar gyrff a archwilir. Darperir y 32% arall yn uniongyrchol o Gronfa Gyfunol Cymru, drwy bleidlais y Cynulliad Cenedlaethol. Mae rhagor o wybodaeth am ein gwariant a'n cyllid yn ein hamcangyfrifon blynyddol o incwm a gwariant a osodir gerbron y Cynulliad Cenedlaethol.
- 6 Nid yw Swyddfa Archwilio Cymru yn gwneud elw o ffioedd. O dan y ddeddfwriaeth, ni chaiff y ffioedd a godir gennym fod yn uwch na'r gost lawn sy'n gysylltiedig â chyflawni'r swyddogaeth y codir y ffi amdani. Pennir ein cyfraddau ffioedd er mwyn adennill y gost honno'n llawn.

- 7 Mae tensiwn rhwng nodi ffi am y gwaith a wneir ar archwiliadau penodol ymlaen llaw i gyrff a archwilir a chael gweithdrefn ddigon hyblyg sy'n cydnabod bod amrywiadau yn anochel. Pennir ein ffioedd archwilio yn seiliedig ar ein gwariant amcangyfrifedig, y cymysgedd sgiliau amcangyfrifedig a nifer amcangyfrifedig y diwrnodau sydd eu hangen i gwblhau'r gwaith. Os bydd y gwaith sy'n ofynnol yn sylweddol fwy na'r hyn a amcangyfrifwyd yn wreiddiol, oherwydd cymhlethdodau a gododd yn ystod yr archwiliad, gallwn godi ffi uwch, yn unol â deddfwriaeth.
- 8 Yn ystod 2017-18, gwnaethom ymgynghori'n eang ar y ddeddfwriaeth sy'n llywodraethu'r drefn ffioedd yng Nghymru, sy'n fwy cymhleth nag mewn rhannau eraill o'r DU ac yn creu aneffeithlonrwydd a chostau ychwanegol i'r sector cyhoeddus yng Nghymru. Cyflwynwyd **canlyniadau'r ymgynghoriad hwn** i'r Pwyllgor Cyllid ac rydym yn aros am ei ymateb.
- 9 Aethom gam ymhellach na'r gofynion statudol i ymgynghori ar ffioedd ac, ym mis Awst 2017, gwnaethom ymgynghori â'r holl gyrff a archwilir a rhanddeiliaid eraill ar ein graddfeydd a'n cyfraddau ffioedd ar gyfer 2018-19. Gwnaethom dderbyn ymatebion o'r holl sectorau rydym yn eu harchwilio. Dangosodd yr ymatebion hynny y canlynol:
- Mae cyrff a archwilir yn gwerthfawrogi'r ffaith y gallant gymryd rhan am ddim yn y Fenter Twyll Genedlaethol. Mae ein Hamcangyfrif yn cynnwys darpariaeth fel y gall hyn barhau.
 - Lleisiodd cyrff llywodraeth ganolog bryderon am yr angen i ni godi tâl am waith o dan Ddeddf Llesiant Cenedlaethau'r Dyfodol. Roedd yr Asesiad Effaith Rheoleiddiol ar gyfer y ddeddfwriaeth yn cynnwys tystiolaeth gennym mewn perthynas â chostau archwilio posibl, felly anogwn y cyrff hynny i drafod ymhellach â'r adrannau sy'n eu noddi.
 - Mae cyrff a archwilir yn cydnabod y gostyngiad termau real yn ein cyfraddau ffioedd ers 2014-15 ond dywedwyd bod eu cyllid eu hunain wedi gostwng yn sylweddol hefyd o ganlyniad i gyni. O ganlyniad i arbedion effeithlonrwydd ym maes archwilio, mae ein Cynllun Ffioedd yn lleihau'r graddfeydd ffioedd canolrifol er gwaetha'r cynnydd arfaethedig mewn cyfraddau fesul awr.

- 10 Croesawodd y Bwrdd yr adborth ac mae'n ymateb iddo drwy'r Cynllun Ffioedd hwn a'n Hamcangyfrif.
- 11 Mae **Arddangosyn 1** yn nodi'r cyfraddau ffioedd fesul awr am staff archwilio.

Arddangosyn 1 – Cyfraddau ffioedd am staff archwilio

Gradd	Cyfradd ffioedd arfaethedig (£ yr awr) 2018-19	Cyfradd ffioedd bresennol (£ yr awr) ers 2014-15
Cyfarwyddwr ymgysylltu	159	162
Rheolwr archwiliad	112	111
Arweinydd archwiliad perfformiad	93	93
Arweinydd tîm archwiliad ariannol	76	75
Archwilydd perfformiad	66	65
Archwilydd ariannol	57	56
Hyfforddai graddedig	44	43

- 12 Mae'n ofynnol i ni ragnodi graddfeydd ffioedd ar gyfer y canlynol:
- gwaith sy'n ymwneud ag archwilio cyrff llywodraeth leol;
 - gwaith o dan Fesur Llywodraeth Leol (Cymru) 2009; a
 - gwaith paru data (y Fenter Twyll Genedlaethol).
- 13 Mae'r graddfeydd ffioedd am archwilio cyfrifon ariannol 2017-18 ac archwiliadau ac asesiadau gwella 2018-19 ar gael yn **Atodiad 3** ar gyfer gwaith a wneir mewn perthynas ag awdurdodau unedol, awdurdodau tân ac achub, awdurdodau parciau cenedlaethol, comisiynwyr yr heddlu a throseddu a phrif gwnstabiliaid, cynghorau tref a chymuned a chronfeydd pensiwn llywodraeth leol. Ceir graddfa ffioedd wahanol ar gyfer y Fenter Twyll Genedlaethol.

- 14 Mae'r graddfeydd ffioedd yn ffordd o reoleiddio costau archwiliadau cyhoeddus, drwy bennu terfynau ac adolygu ffioedd yn erbyn y terfynau hynny. Mae graddfeydd ffioedd hefyd yn rhoi fframwaith i archwilwyr asesu faint o waith archwilio blynyddol sydd ei angen a'r ffi i'w chodi am y gwaith hwnnw o fewn y corff penodol a archwilir.
- 15 Yn achos cyrff a archwilir nad yw'r gofyniad statudol am raddfa ffioedd yn berthnasol iddynt, caiff eu ffioedd archwilio amcangyfrifedig eu cyfrifo yn yr un ffordd - hynny yw, drwy gymhwyso'r cyfraddau a gyhoeddir yn y Cynllun Ffioedd hwn at y cymysgedd sgiliau amcangyfrifedig yn y tîm a'r oriau sydd eu hangen i gynnal yr archwiliad.
- 16 Caiff archwilwyr hefyd wneud gwaith ardystio grantiau ar ran yr Archwilydd Cyffredinol. Mae lefel y gwaith ardystio grantiau a wneir mewn unrhyw flwyddyn yn dibynnu ar nifer y cynlluniau a gaiff eu harchwilio a nifer y cyrff a archwilir sy'n cymryd rhan yn y cynlluniau hynny. Codir tâl am y gwaith hwn gan ddefnyddio'r cyfraddau ffioedd a thrwy adlewyrchu maint, cymhlethdod neu unrhyw faterion penodol sy'n gysylltiedig â'r grant dan sylw.
- 17 Mae'r cyfraddau ffioedd yn gymwys i'r holl waith archwilio y bydd Swyddfa Archwilio Cymru yn codi tâl amdano, ac eithrio i'r graddau y mae'r graddfeydd ffioedd, lle bo hynny'n gymwys, yn rheoleiddio'r swm a godir (neu yn achos gwaith a wneir dan gytundebau cyn 1 Ebrill 2014, mae'r cyfraddau yn unol â'r rhai y cytunwyd arnynt yn y telerau). Os ymddengys yn ddiweddarach i Swyddfa Archwilio Cymru bod y gwaith sydd ynghlwm wrth archwiliad penodol yn sylweddol wahanol i'r gwaith a ragwelwyd yn wreiddiol, caiff Swyddfa Archwilio Cymru godi ffi sy'n wahanol i'r ffi a nodwyd yn wreiddiol.
- 18 O ran unrhyw wasanaethau gweinyddol, proffesiynol neu dechnegol eraill a ddarperir, caiff ffioedd eu codi yn unol â'r cytundeb perthnasol, ar yr amod y caiff y cyfryw symiau eu capio yn unol â chost lawn darparu'r gwasanaeth. Er mwyn cyflawni eu cyfrifoldebau statudol, mae'n rhaid i archwilwyr o bryd i'w gilydd wneud gwaith sydd y tu hwnt i'w dyletswyddau cyffredinol. Gall gwaith ychwanegol gynnwys adroddiadau er budd y cyhoedd, archwiliadau eithriadol, arolygiadau arbennig a gwaith pellach sy'n ymwneud â chwestiynau a gwrthwynebiadau gan etholwyr, ac atal gwariant anghyfreithlon. Bydd ffioedd am y mathau hyn o waith yn adlewyrchu natur y gwaith a fydd yn ofynnol.
- 19 Os bydd angen cymorth arbenigol neu gyngor cyfreithiol neu broffesiynol arall, codir tâl ar y cyrff a archwilir yn ychwanegol at gost staff Swyddfa Archwilio Cymru.

Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015

- 20 Mae Deddf Llesiant Cenedlaethau'r Dyfodol yn ei gwneud yn ofynnol i gyrff cyhoeddus penodol bennu a chyhoeddi amcanion llesiant, cymryd camau i gyflawni'r amcanion hynny a pharatoi adroddiad blynyddol ar eu cynnydd. Mae'n ofynnol hefyd i'r Archwilydd Cyffredinol gynnal archwiliadau o'r graddau y mae'r gyrff cyhoeddus hynny yn pennu amcanion ac yn cymryd camau i'w cyflawni yn unol â'r egwyddor datblygu cynaliadwy.
- 21 Yn ystod 2017-18, rydym yn gweithio gyda chyrff a archwilir a enwir yn y Ddeddf a Chomisiynydd Cenedlaethau'r Dyfodol Cymru wrth i ni ddatblygu a phrofi'r dulliau archwilio i gyflawni dyletswydd yr Archwilydd Cyffredinol o dan y Ddeddf.
- 22 Yn achos cyrff Llywodraeth Leol a chyrff lechyd, byddwn yn cynllunio ein gwaith archwilio perfformiad fel ein bod yn cyflawni gofynion Deddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015 ar yr un pryd er mwyn peidio â chynyddu swm y gwaith archwilio perfformiad sydd ei angen.
- 23 Fodd bynnag, yn achos cyrff Llywodraeth Ganolog, bydd yn rhaid i ni godi ffioedd am y gwaith ychwanegol hwn sy'n gysylltiedig â Deddf Llesiant Cenedlaethau'r Dyfodol. Fel y nodwyd yng Nghynllun Ffioedd 2017-18, ni allwn gynnwys y gwaith mewn agweddau eraill ar ein gwaith archwilio perfformiad, gan nad ydym yn gwneud gwaith o'r fath mewn cyrff llywodraeth ganolog ar hyn o bryd. Bydd cyfarwyddwyr ymgysylltu yn trafod y gwaith sydd ei angen a'r ffioedd cysylltiedig â chyrff unigol fel y bo'n briodol.

Codi ffioedd

- 24 Bydd Cyfarwyddwr Ymgysylltu pob corff yn egluro cymysgedd sgiliau'r corff hwnnw ar gyfer yr archwiliad a'r ffactorau sy'n dylanwadu ar y ffi gyffredinol. Cytunir ar drefniadau codi ffioedd â chyrff a archwilir a gallai'r rhain gynnwys ffioedd un-tro, achlysurol, rheolaidd neu flynyddol, fel y bo'n briodol o dan yr amgylchiadau.
- 25 Disgwylir i gyrff a archwilir dalu anfonebau Swyddfa Archwilio Cymru yn unol â'u targed perfformiad ar gyfer talu credydwyr, sef 10 diwrnod fel arfer yn y sector cyhoeddus. Gallwn godi ffi am unrhyw gostau gweinyddol yr awn iddynt wrth fynd ar drywydd taliadau hwyr.
- 26 Ar ôl cwblhau aseiniadau archwilio, byddwn yn asesu'r costau gwirioneddol yr aed iddynt wrth gyflawni'r aseiniad o gymharu â'r ffi a godwyd. Byddwn yn ad-dalu unrhyw ffioedd a dalwyd yn fwy na'r gost ac, i'r gwrthwyneb, gallwn godi costau ychwanegol pan fo'r ffi yn rhy fach. Byddwn yn prosesu ad-daliadau a thaliadau ychwanegol gan geisio lleihau costau gweinyddol i'r eithaf, drwy eu gwrthbwyso yn erbyn ffioedd yn y dyfodol neu ffioedd am agweddau eraill ar weithgarwch archwilio, er enghraifft.

Atodiad 1 – Deddf Archwilio Cyhoeddus (Cymru) 2013 – testun llawn adran 24

- (1) Rhaid i Swyddfa Archwilio Cymru baratoi cynllun sy'n ymwneud â chodi ffioedd gan Swyddfa Archwilio Cymru.
- (2) Rhaid i'r cynllun gynnwys y canlynol:
 - a rhestr o'r deddfiadau y caiff Swyddfa Archwilio Cymru godi ffi odanynt;
 - b pan fo'r deddfiadau hynny yn gwneud darpariaeth i Swyddfa Archwilio Cymru ragnodi graddfa neu raddfeydd ffioedd, y raddfa honno neu'r graddfeydd hynny;
 - c pan fo'r deddfiadau hynny yn gwneud darpariaeth i Swyddfa Archwilio Cymru ragnodi swm i'w godi, y swm hwnnw;
 - d pan nad oes darpariaeth wedi ei gwneud ar gyfer rhagnodi graddfa neu raddfeydd ffioedd, na rhagnodi swm, y modd y bydd Swyddfa Archwilio Cymru yn cyfrifo'r ffi a godir.
- (3) Caiff y cynllun wneud y canlynol ymysg pethau eraill:
 - a cynnwys darpariaeth wahanol ar gyfer achosion gwahanol neu ddsbarthau ar achosion gwahanol, a
 - b darparu ar gyfer yr adegau a'r modd y bydd taliadau yn cael eu gwneud.
- (4) O ran y cynllun:
 - a rhaid i Swyddfa Archwilio Cymru ei adolygu o leiaf unwaith mewn blwyddyn galendr,
 - b caiff Swyddfa Archwilio Cymru ei ddiwygio neu ei ail-wneud ar unrhyw adeg, ac
 - c rhaid i Swyddfa Archwilio Cymru ei osod (a gosod unrhyw ddiwygiad iddo) gerbron y Cynulliad Cenedlaethol.

- (5) Pan fo Gweinidogion Cymru yn rhagnodi graddfa neu raddfeydd ffioedd o dan:
- a adran 64F o Ddeddf Archwilio Cyhoeddus (Cymru) 2004 (ffioedd am baru data), neu
 - b adran 27A o Fesur Llywodraeth Leol (Cymru) 2009 (pŵer Gweinidogion Cymru i ragnodi graddfa ffioedd),
- i gael effaith yn lle graddfa neu raddfeydd ffioedd a ragnodwyd gan Swyddfa Archwilio Cymru, rhaid i Swyddfa Archwilio Cymru ddiwygio'r cynllun i gynnwys y raddfa neu'r graddfeydd ffioedd a ragnodwyd gan Weinidogion Cymru yn lle'r rhai a ragnodwyd gan Swyddfa Archwilio Cymru.
- (6) Nid oes rhaid cael cymeradwyaeth y Cynulliad Cenedlaethol os mai diwygiad a wneir yn unol ag is-adran (5) yw'r unig ddiwygiad i gynllun.
- (7) Bydd y cynllun yn cael effaith pan fydd wedi cael ei gymeradwyo gan y Cynulliad Cenedlaethol neu, yn achos diwygiad a wneir yn unol ag is-adran (5), unwaith y bydd wedi cael ei osod gerbron y Cynulliad.
- (8) Rhaid i Swyddfa Archwilio Cymru gyhoeddi'r cynllun (ac unrhyw ddiwygiad iddo) cyn gynted ag y bo'n rhesymol ymarferol wedi iddo gael effaith.

Atodiad 2 – Rhestr o ddeddfiadau y caiff ac y mae'n rhaid i Swyddfa Archwilio Cymru godi ffi odanynt

Natur y gwaith	Deddfiadau
Caiff Swyddfa Archwilio Cymru godi ffioedd am y gweithgareddau canlynol	
<ul style="list-style-type: none"> Archwilio cyfrifon gan yr Archwilydd Cyffredinol (heblaw am gyfrifon llywodraeth leol). 	<ul style="list-style-type: none"> Adran 23(2) o Ddeddf Archwilio Cyhoeddus (Cymru) 2013
<ul style="list-style-type: none"> Astudiaethau gwerth am arian a wneir drwy gytundeb. 	<ul style="list-style-type: none"> Adran 23(3)(a)-(c) o Ddeddf Archwilio Cyhoeddus (Cymru) 2013
<ul style="list-style-type: none"> Archwiliad, ardystiad neu adroddiad o dan adran 31 o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 o ran Datganiad Treth Awdurdod Refeniw Cymru. 	<ul style="list-style-type: none"> Adran 23(3)(ba) o Ddeddf Archwilio Cyhoeddus (Cymru) 2013
<ul style="list-style-type: none"> Archwiliad o dan adran 15 o Ddeddf Llesiant Cenedlaethau'r Dyfodol (Cymru) 2015 (anaw 2) (archwiliadau o gyrrf cyhoeddus at ddibenion asesu'r graddau y mae corff wedi gweithredu yn unol â'r egwyddor datblygu cynaliadwy). 	<ul style="list-style-type: none"> Adran 23(3)(ca) o Ddeddf Archwilio Cyhoeddus (Cymru) 2013
<ul style="list-style-type: none"> Unrhyw rai o swyddogaethau awdurdod perthnasol a gyflawnir gan Swyddfa Archwilio Cymru neu'r Archwilydd Cyffredinol drwy gytundeb, ac unrhyw wasanaethau gweinyddol, proffesiynol neu dechnegol a ddarperir gan Swyddfa Archwilio Cymru neu'r Archwilydd Cyffredinol drwy drefniant o dan adran 19 o Ddeddf Archwilio Cyhoeddus (Cymru) 2013. 	<ul style="list-style-type: none"> Adran 23(3)(d) o Ddeddf Archwilio Cyhoeddus (Cymru) 2013
<ul style="list-style-type: none"> Archwiliad eithriadol o gyfrifon corff llywodraeth leol. 	<ul style="list-style-type: none"> Adran 37(8) o Ddeddf Archwilio Cyhoeddus (Cymru) 2004
<ul style="list-style-type: none"> Ymarferion paru data. 	<ul style="list-style-type: none"> Adran 64F(A1) o Ddeddf Archwilio Cyhoeddus (Cymru) 2004 Rhaid rhagnodi graddfa ffioedd ar gyfer y gwaith hwn
<ul style="list-style-type: none"> Cyngor a chymorth a roddir i landlordiaid cymdeithasol cofrestredig gan yr Archwilydd Cyffredinol. 	<ul style="list-style-type: none"> Adran 145D(2) o Ddeddf Llywodraeth Cymru 1998
Rhaid i Swyddfa Archwilio Cymru godi ffioedd am y gweithgareddau canlynol	
<ul style="list-style-type: none"> Gwaith o dan Fesur Llywodraeth Leol (Cymru) 2009. 	<ul style="list-style-type: none"> Adran 27 o Fesur Llywodraeth Leol (Cymru) 2009 Rhaid rhagnodi graddfa ffioedd ar gyfer y gwaith hwn

Natur y gwaith	Deddfiadau
<ul style="list-style-type: none"> Gwasanaethau ardystio grantiau. 	<ul style="list-style-type: none"> Adran 23(4)(a) o Ddeddf Archwilio Cyhoeddus (Cymru) 2013
<ul style="list-style-type: none"> Astudiaethau ar gais cyrff addysgol o dan adran 145B o Ddeddf Llywodraeth Cymru 1998. 	<ul style="list-style-type: none"> Adran 23(4)(b) o Ddeddf Archwilio Cyhoeddus (Cymru) 2013
<ul style="list-style-type: none"> Archwilio cyfrifon corff llywodraeth leol a gwneud astudiaethau drwy gytundeb â chorff llywodraeth leol. 	<ul style="list-style-type: none"> Adran 20(A1)(a)-(b) o Ddeddf Archwilio Cyhoeddus (Cymru) 2004 Rhaid rhagnodi graddfa ffioedd ar gyfer archwilio cyfrifon cyrff llywodraeth leol
<ul style="list-style-type: none"> Astudiaethau gweinyddu budd-daliadau i'r Ysgrifennydd Gwladol. Caiff yr Archwilydd Cyffredinol gynnal, neu gynorthwyo'r Ysgrifennydd Gwladol i gynnal, astudiaeth o weinyddu budd-daliadau dim ond os yw'r Ysgrifennydd Gwladol wedi gwneud trefniadau i dalu ffi i Swyddfa Archwilio Cymru am yr astudiaeth. Rhaid i'r ffi fod yn swm rhesymol y mae'r Ysgrifennydd Gwladol a Swyddfa Archwilio Cymru yn cytuno arno. 	<ul style="list-style-type: none"> Adran 45 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004
<ul style="list-style-type: none"> Cynorthwyo Prif Arolygydd Ei Mawrhydi dros Addysg a Hyfforddiant yng Nghymru i arolygu awdurdodau lleol. Ni wnaiff Archwilydd Cyffredinol Cymru ddarparu cymorth o'r fath oni fydd y Prif Arolygydd, cyn iddo wneud hynny, wedi cytuno i dalu ffi i Swyddfa Archwilio Cymru. 	<ul style="list-style-type: none"> Adran 41A o Ddeddf Addysg 1997
<ul style="list-style-type: none"> Rhaglenni astudio yn ymwneud â landlordiaid cymdeithasol cofrestredig a gynhelir drwy gytundeb rhwng Gweinidogion Cymru a'r Archwilydd Cyffredinol. Bydd yn un o amodau unrhyw raglen o'r fath bod yn rhaid i Weinidogion Cymru dalu swm i Swyddfa Archwilio Cymru am y costau yr eir iddynt. 	<ul style="list-style-type: none"> Adran 145C(3) o Ddeddf Llywodraeth Cymru 1998

Atodiad 3 – Graddfeydd ffioedd ar gyfer gwaith a wneir mewn cyrff llywodraeth leol

Awdurdodau unedol

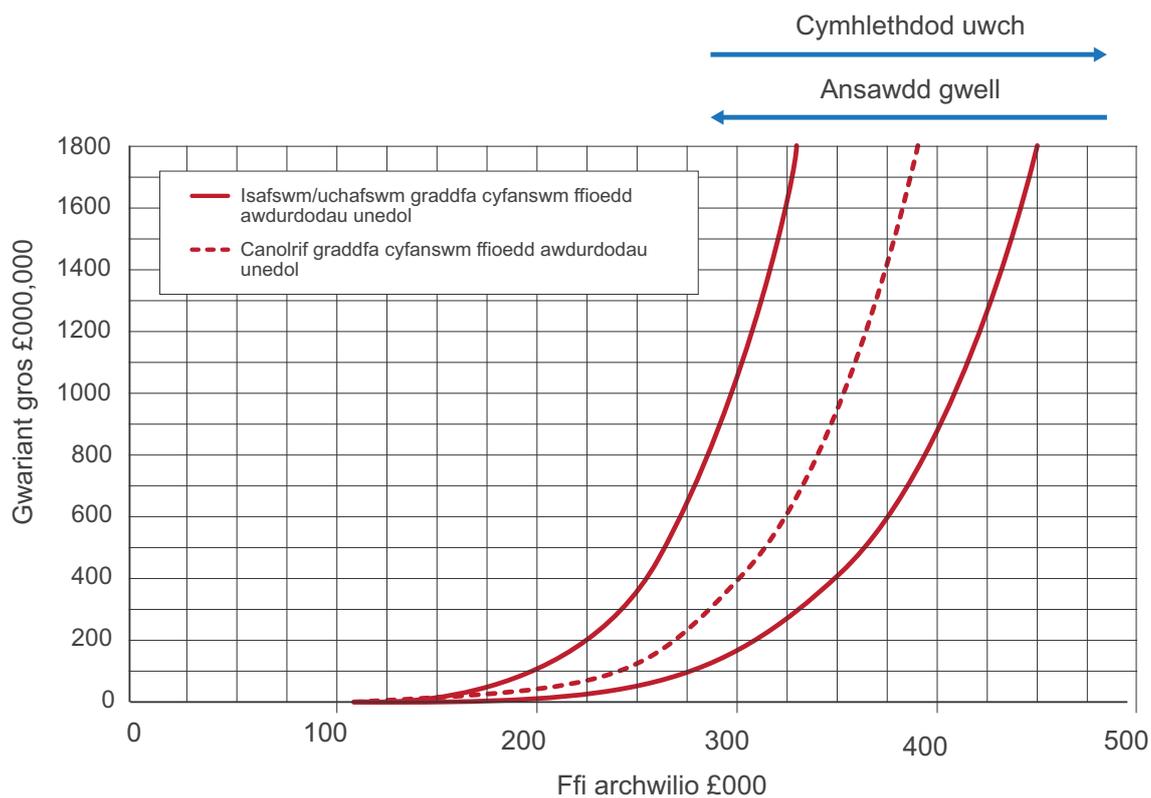
Graddfa ffioedd ar gyfer archwilio cyfrifon 2017-18

Gwariant gros £000,000	Amrediad ffioedd £000			Canolrif y flwyddyn flaenorol £000
	Isafswm	Canolrif 	Uchafswm	
100	117	138	158	139
200	141	166	191	167
300	157	185	212	186
400	169	199	229	201
500	180	211	243	213
600	189	222	255	224
700	197	231	266	233
800	204	240	276	242
900	210	247	284	249
1,000	216	254	292	256
1,100	222	261	300	263
1,200	227	267	307	269

Graddfa ffioedd 2018-19 ar gyfer gwaith archwilio perfformiad (gan gynnwys archwiliadau gwella, asesiadau ac arolygiadau arbennig o dan Fesur Llywodraeth Leol (Cymru) 2009)

Pob awdurdod unedol	Amrediad ffioedd £000			Canolrif y flwyddyn flaenorol £000
	Isafswm	Canolrif	Uchafswm	
	83	99	115	112

Graff o'r raddfa cyfanswm ffioedd ar gyfer awdurdodau unedol



Awdurdodau tân ac achub

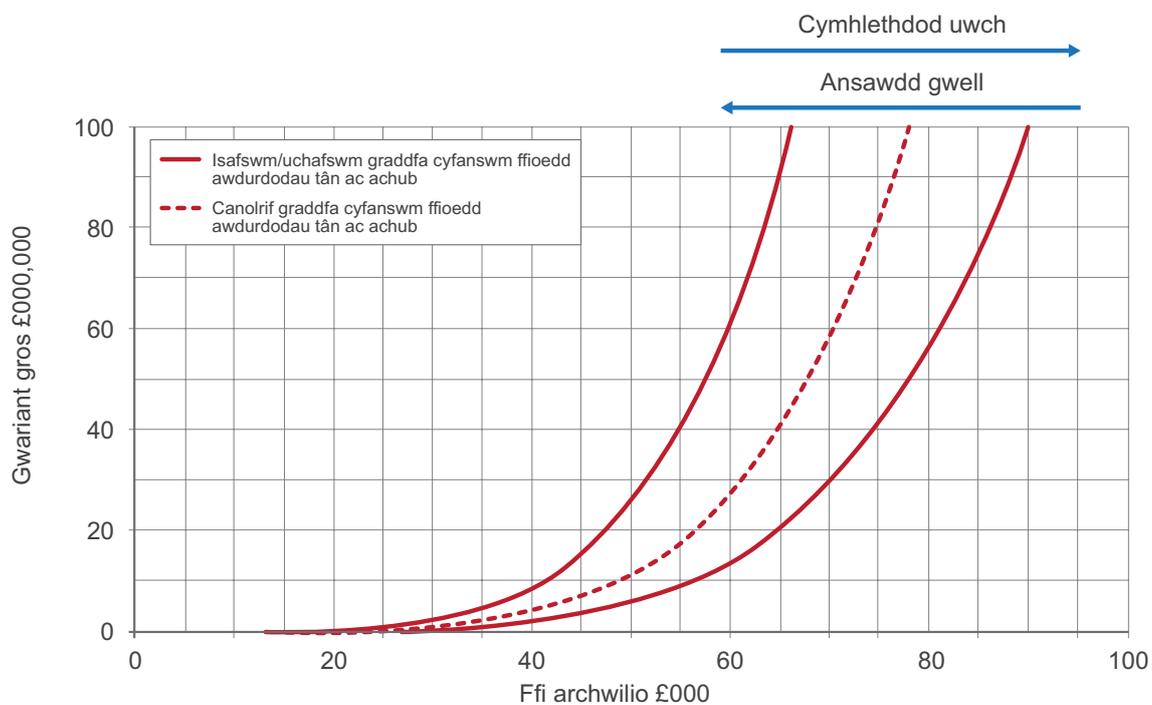
Graddfa ffioedd ar gyfer archwilio cyfrifon 2017-18

Gwariant gros £000,000	Amrediad ffioedd £000			Canolrif y flwyddyn flaenorol £000
	Isafswm	Canolrif	Uchafswm	
20	34	40	46	41
40	41	49	56	49
60	46	54	62	55
80	50	58	67	59
100	53	62	71	63

Graddfa ffioedd 2018-19 ar gyfer gwaith archwilio perfformiad (gan gynnwys archwiliadau gwella, asesiadau ac arolygiadau arbennig o dan Fesur Llywodraeth Leol (Cymru) 2009)

Pob awdurdod tân ac achub	Amrediad ffioedd £000			Canolrif y flwyddyn flaenorol £000
	Isafswm	Canolrif	Uchafswm	
	14	16	19	16

Graff o'r raddfa cyfanswm ffioedd ar gyfer awdurdodau tân ac achub



Awdurdodau parciau cenedlaethol

Graddfa ffioedd ar gyfer archwilio cyfrifon 2017-18

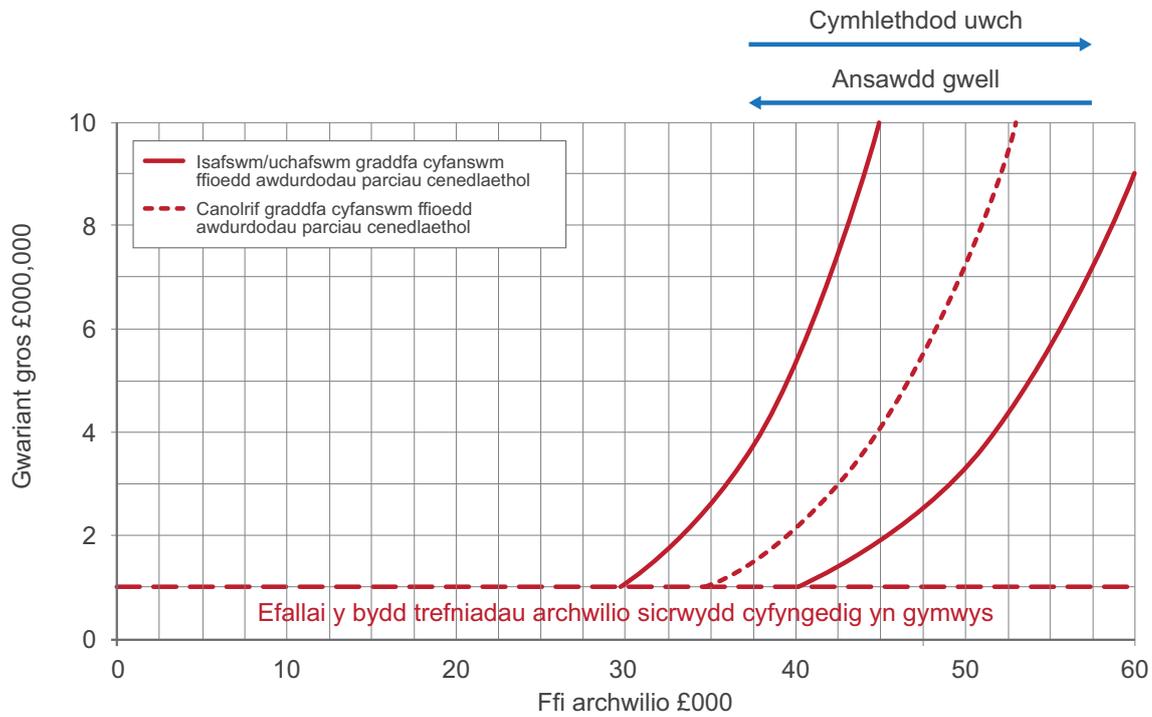
Gwariant gros £000,000	Amrediad ffioedd £000			Canolrif y flwyddyn flaenorol £000
	Isafswm	Canolrif	Uchafswm	
2	21	25	29	25
4	26	30	35	30
6	29	34	39	34
8	31	36	42	37
10	33	38	44	39

Graddfa ffioedd 2018-19 ar gyfer gwaith archwilio perfformiad (gan gynnwys archwiliadau gwella, asesiadau ac arolygiadau arbennig o dan Fesur Llywodraeth Leol (Cymru) 2009)

Pob awdurdod parc cenedlaethol	Amrediad ffioedd £000			Canolrif y flwyddyn flaenorol £000
	Isafswm	Canolrif	Uchafswm	
	14	17	19	17 ¹

1 Y ffi wirioneddol a godwyd ar yr holl Barciau ar gyfer 2017-18. Nid oes disgwyl i'r ffi newid ar gyfer 2018-19.

Graff o'r raddfa cyfanswm ffioedd ar gyfer awdurdodau parciau cenedlaethol



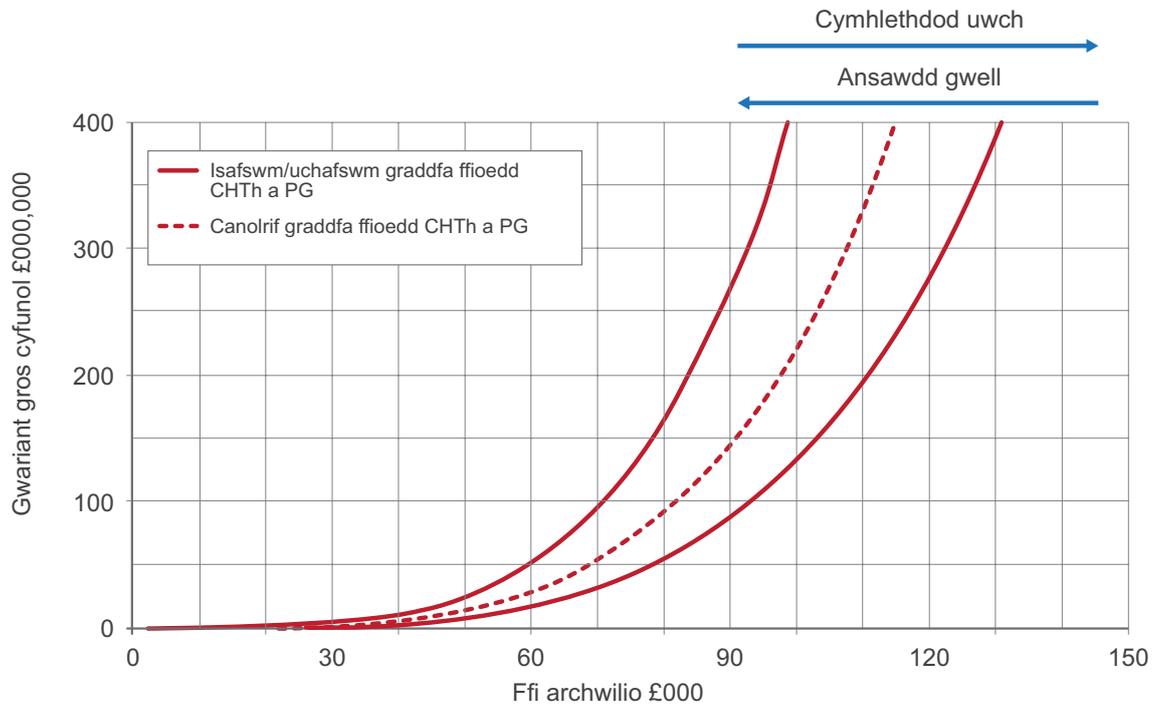
Comisiynwyr yr heddlu a throseddu a phrif gwnstabiliaid

Mae archwilwyr yn cynnal archwiliadau o'r ddau gorff statudol a geir mewn ardal heddlu, sef Comisiynwyr yr Heddlu a Throsteddu (CHTh) a'r Prif Gwnstabiliaid (PG). Mater i'r archwilwyr fydd penderfynu sut y caiff cyfanswm y ffi ei rannu rhwng y ddau gorff mewn ardal heddlu benodol, yn seiliedig ar ofynion cyfrifyddu a'r trefniadau gweithredol a roddwyd ar waith gan bob corff.

Graddfa cyfanswm ffioedd ar gyfer 2017-18

Gwariant gros cyfunol CHTh a PG £000,000	Amrediad ffioedd cyfunol ar gyfer CHTh a PG £000			Canolrif y flwyddyn flaenorol £000
	Isafswm	Canolrif	Uchafswm	
50	56	66	76	70
100	67	79	91	82
150	74	87	100	91
200	79	94	108	97
250	84	99	114	103
300	88	104	120	107
350	91	108	124	112

Graff o'r raddfa cyfanswm ffioedd ar gyfer comisiynwyr yr heddlu a throseddu a phrif gwnstabiliaid



Cynghorau tref a chymuned sydd ag incwm neu wariant blynyddol o lai na £2.5 miliwn

Mae cynghorau tref a chymuned yng Nghymru yn ddarostyngedig i'r drefn archwilio 'sicrwydd cyfyngedig'. Ers 2016-17, rydym wedi codi ffioedd am y gwaith hwn ar sail amser yn hytrach nag ar y sail hanesyddol o godi ffi benodedig yn unol â bandiau gwariant/incwm.

Cyfraddau'r ffioedd fydd y cyfraddau a bennir yn [Arddangosyn 1](#).

Mewn amgylchiadau pan fo angen rhagor o dystiolaeth ar yr archwilydd er mwyn cyflawni ei gyfrifoldebau yn briodol, megis ar ôl cyhoeddi adroddiad perthnasol er lles y cyhoedd, bydd profion ychwanegol yn cael eu cynnal er mwyn ymateb i bryderon yr archwilydd.

Pwysleisir y bydd y ffi wirioneddol a godir ar unrhyw gorff penodol yn dibynnu ar yr amser a dreulir mewn gwirionedd ar yr archwiliad penodol hwnnw. Mae'r amrediadau yn y tabl isod wedi eu darparu at ddibenion dangosol yn unig.

Amcangyfrif o'r ffioedd amser am archwilio cyfrifon 2017-18 cynghorau tref a chymuned

Incwm neu wariant blynyddol	Ffi waelodlin ddangosol	Ffi amrediad uchaf ddangosol
£0 – £5,000	£140	£280
£5,001 – £100,000	£160	£320
£100,001 – £500,000	£200	£380
£500,001 – £2,500,000	£240	£460

Cronfeydd pensiwn llywodraeth leol

Graddfa ffioedd ar gyfer archwilio cyfrifon 2017-18

Pob cronfa pensiwn	Amrediad ffioedd £000			Canolrif y flwyddyn flaenorol £000
	Isafswm	Canolrif	Uchafswm	
	33	40	55	40

Cyfraddau ffioedd am waith arall mewn llywodraeth leol

Archwilio mathau eraill o gyrff llywodraeth leol, gwaith sy'n mynd y tu hwnt i ddyletswyddau cyffredinol yr Archwilydd Cyffredinol, a gwaith ardystio grantiau

Heblaw am y mathau hynny o gyrff lle rhagnodwyd eu graddfeydd ffioedd fel y nodir uchod, mae nifer fechan o fathau eraill o gyrff llywodraeth leol lle mae rhagnodi'r raddfa ffioedd yn fater o drosi'r gofynion o ran adnoddau yn ffioedd, naill ai'n uniongyrchol ar sail y gost o gyflawni'r gwaith neu drwy gymhwyso'r cyfraddau ffioedd a bennir yn **Arddangosyn 1**. Byddwn yn dal i gynllunio archwiliadau ar sail sero wrth archwilio'r gyrff hyn.

Er mwyn i bob math o gorff llywodraeth leol gyflawni ei gyfrifoldebau statudol, mae angen weithiau i'r Archwilydd Cyffredinol wneud gwaith sy'n mynd y tu hwnt i'w ddyletswyddau cyffredinol (sef y rhai a bennir yn adran 17 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004). Gall y gwaith ychwanegol gynnwys adroddiadau er lles y cyhoedd, archwiliad eithriadol, arolygiadau arbennig a gwaith pellach mewn cysylltiad â her etholwr ac atal gwariant anghyfreithlon. Bydd ffioedd am y mathau hyn o waith yn adlewyrchu natur y gwaith a fydd yn ofynnol.

Gall archwilwyr ymgymryd hefyd â gwaith ardystio grantiau mewn gyrff llywodraeth leol ar ran yr Archwilydd Cyffredinol. Mae lefel y gwaith ardystio grantiau a wneir mewn unrhyw flwyddyn yn dibynnu ar nifer y cynlluniau a gaiff eu harchwilio a nifer y gyrff a archwilir sy'n cymryd rhan yn y cynlluniau hynny. Codir ffioedd am y gwaith hwn fesul awr, a bydd y ffioedd yn adlewyrchu maint a chymhlethdod y gwaith ac unrhyw faterion penodol ynglŷn â'r grant dan sylw.

Dangosir isod amcangyfrifon o gyfrannau cymharol y graddau staff archwilio ariannol a ddefnyddir ar gyfer gwahanol fathau o waith grantiau.

Graddau staff	Cymysgedd staff ar gyfer grantiau cymhleth %	Cymysgedd staff ar gyfer yr holl grantiau eraill %
Cyfarwyddwr ymgysylltu	1 to 2	0 to 1
Rheolwr archwiliad	4 to 6	1 to 2
Arweinydd tîm	18 to 21	12 to 16
Aelod o'r tîm/hyfforddai	77 to 71	87 to 81

Mae grantiau cymhleth yn cynnwys:

- BEN01 Cynllun budd-daliadau tai a threth gyngor
- LA01 Ffurflen ardrethi annomestig cenedlaethol
- PEN05 Ffurflen pensiynau athrawon

Graddfeydd ffioedd ar gyfer gwaith o dan y Fenter Twyll Genedlaethol (paru data)

Er mwyn cynorthwyo cyrff cyhoeddus i ymladd twyll, mae'r Archwilydd Cyffredinol yn cynnal y Fenter yng Nghymru bob dwy flynedd. Caiff y Fenter ei chynnal yn Lloegr, yr Alban a Gogledd Iwerddon hefyd. Mae'r Fenter yn paru data ar draws sefydliadau a systemau er mwyn helpu cyrff cyhoeddus i ddod o hyd i unrhyw hawliadau a thrafodion a allai fod yn dwyllodrus neu'n wallus. Bu'n arf effeithiol iawn ar gyfer darganfod ac atal twyll a gordaliadau. Ers iddi gychwyn yn 1996, mae ymarferion y Fenter wedi canfod ac atal twyll a gordaliadau gwerth £30 miliwn yng Nghymru, ac £1.3 biliwn ledled y DU.

Cynhelir y Fenter gan yr Archwilydd Cyffredinol drwy arfer ei bwerau paru data statudol o dan Ran 3A o Ddeddf Archwilio Cyhoeddus (Cymru) 2004.

Ers mis Ebrill 2016, mae'r Cynulliad Cenedlaethol wedi talu am redeg y Fenter drwy ddefnyddio Cronfa Gyfunol Cymru fel y'i cymeradwywyd drwy Amcangyfrif Swyddfa Archwilio Cymru, a thrwy hynny sicrhau na chodir ffi ar gyfranogwyr gwirfoddol. Ond fel sy'n ofynnol gan y ddeddfwriaeth, dangosir y ffioedd ar gyfer cyfranogwyr gorfodol isod.

Arddangosyn 2 – Ffioedd y Fenter Twyll Genedlaethol

Math o gorff	Ffi 2018-19 £
Awdurdod unedol; comisiynwyr yr heddlu a throseddu a phrif gwnstabiliaid; awdurdodau tân ac achub; ymddiriedolaethau'r GIG; byrddau iechyd lleol.	Dim
Gall pob cyfranogwr hefyd gael mynediad i Wiriwr Ceisiadau'r Fenter (App Check).	Dim

Bydd cyfranogwyr gorfodol yn cael mynediad yn ddi-dâl hefyd i Wiriwr Ceisiadau'r Fenter.

Wales Audit Office
24 Cathedral Road
Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@wao.gov.uk

Website: www.wao.gov.uk

Swyddfa Archwilio Cymru

24 Heol y Gadeirlan

Caerdydd CF11 9LJ

Ffôn: 029 2032 0500

Ffacs: 029 2032 0600

Ffôn Testun: 029 2032 0660

E-bost: info@wao.gov.uk

Gwefan: www.wao.gov.uk

Eitem 3

Yn rhinwedd paragraff(au) vi o Reol Sefydlog 17.42

Mae cyfyngiadau ar y ddogfen hon

Mae cyfyngiadau ar y ddogfen hon