

Agenda – Y Pwyllgor Cyfrifon Cyhoeddus

Lleoliad:	I gael rhagor o wybodaeth cysylltwch a:
Ystafell Bwyllgora 4 – Tŷ Hywel	Fay Bowen
Dyddiad: Dydd Mawrth, 17 Gorffennaf 2018	Clerc y Pwyllgor 0300 200 6565
Amser: 09.00	SeneddArchwilio@cynulliad.cymru

(Cytunodd y Pwyllgor ar 9 Gorffennaf 2018 ar gynnig o dan Reol Sefydlog 17.42 i benderfynu gwahardd y cyhoedd o'r cyfarfod hwn)

- 1 Cyflwyniad, ymddiheuriadau, dirprwyon a datgan buddiannau**
(09.00)
- 2 Y Rhaglen Addysg ac Ysgolion ar gyfer yr 21ain Ganrif: Trafod Llythyr gan y Pwyllgor**
(09.00 – 09.10) (Tudalennau 1 – 4)
PAC(5)-22-18 Papur 1 – Llythyr drafft
- 3 Addasiadau Tai: Trafod yr adroddiad drafft**
(09.10 – 09.30) (Tudalennau 5 – 18)
PAC(5)-22-18 Papur 2 – Adroddiad drafft
- 4 Rhaglen Cefnogi Pobl Llywodraeth Cymru: Trafod ymateb Llywodraeth Cymru i adroddiad y Pwyllgor**
(09.30 – 09.40) (Tudalennau 19 – 29)
PAC(5)-22-18 Papur 3 – Ymateb Llywodraeth Cymru i adroddiad y Pwyllgor
PAC(5)-22-18 Papur 4 – Llythyr gan Archwilydd Cyffredinol Cymru
- 5 Adroddiad y Bwrdd Cyngori ar Adroddiadau Ariannol 2016–17**
(09.40 – 09.50) (Tudalennau 30 – 57)
PAC(5)-22-18 Papur 5 – Adroddiad y Bwrdd Cyngori ar Adroddiadau Ariannol 2016–17



6 Heriau digideiddio

(09.50 – 10.00)

Mae cyfyngiadau ar y ddogfen hon

Mae cyfyngiadau ar y ddogfen hon

Ymateb i Adroddiad Pwyllgor Cyfrifon Cyhoeddus Cynulliad Cenedlaethol Cymru ar: Rhaglen Cefnogi Pobl Llywodraeth Cymru

Croesawn ganfyddiadau'r adroddiad a chynigiwn yr ymateb manwl canlynol i'r tri argymhelliad ar ddeg y cawsant eu cynnwys ynddo.

Argymhelliad 1 – Argymhellwn fod Llywodraeth Cymru'n cyhoeddi canllawiau diwygiedig ar gyfer y Rhaglen yn gyflym i roi'r eglurder angenrheidiol ar gyfer nodau ac amcanion cyffredinol y Rhaglen. Fel isafswm, gellir rhoi'r canllawiau hyn yn y tymor byr, yng nghyd-destun y cynigion ar gyfer grant integredig newydd a goblygiadau Adolygiad o Dai â Chymorth Llywodraeth y DU.

Derbyn – Cytunwn y byddai'r sector Cefnogi Pobl yn elwa o ganllawiau diwygiedig gan gynnig datganiad cliriach o ddibenion craidd y rhaglen. Mae canllawiau diwygiedig wedi'u datblygu ac maent yn y broses o gael eu cyfieithu a'u paratoi ar gyfer eu cyhoeddi. Gohiriwyd cynlluniau i'w cyhoeddi yn gynt er mwyn osgoi dryswch diangen wrth i ni symud ymlaen â phrosiect braenaru ariannu hyblyg ond erbyn hyn rydym yn ymrwymedig i'w cyhoeddi cyn gynted â phosib ac erbyn diwedd mis Awst eleni fan bellaf .

Argymhelliad 2 – Argymhellwn fod Llywodraeth Cymru'n ymgysylltu'n agos â sefydliadau rhanddeiliaid allweddol wrth werthuso effaith y rhaglenni peilot ariannu hyblyg ac i benderfynu cwmpas ac amseriad unrhyw integreiddio grant pellach sy'n effeithio ar y Rhaglen Cefnogi Pobl y tu hwnt i 2018-19.

Derbyn - Mae ein cynnig am Grant Ymyrraeth Gynnar, Ataliaeth a Chefnogi integredig newydd yn ymateb i gais awdurdodau lleol i leihau'r cymhlethdodau a grëwyd gan y strwythurau grant presennol i'w galluogi i ail-ddylunio'r ffordd y mae gwasanaethau'n cael eu cyflenwi ganddynt a'r nod yn y tymor hirach o wella deilliannau ar gyfer y bobl sydd y fwyaf agored i niwed yn y gymdeithas.

Rydym yn ymgysylltu'n helaeth â phob rhanddeiliad y mae posibilrwydd y bydd y cynnig yn effeithio arno:

- Mae swyddogion yn cyfarfod yn fisol â'r Gweithgor Braenaru sy'n cynnwys saith awdurdod lleol braenaru, CGGC, CLILC a Cymorth, ac mae aelodau'n cynrychioli eu sefydliadau a'u sectorau ehangach.
- Canolbwyntiodd digwyddiadau ymgysylltu ar sicrhau dealltwriaeth lawnach o'r cynigion ariannu hyblyg yn unig, fe'u cynhaliwyd â phob awdurdod lleol arall a bydd digwyddiadau pellach yn parhau drwy gydol 2018-19. Yn ystod y digwyddiadau hyn caiff awdurdodau lleol gyfle i glywed am gynnydd gan swyddogion braenaru a rhannu eu profiadau a'u cynigion eu hunain ar gyfer ail-ddylunio'r ffordd y maent yn cyflenwi gwasanaethau fel yr amlinellir yn y cynlluniau cyflenwi cyn 2018-19.
- Mae swyddogion wedi ymgysylltu â nifer o grwpiau rhanddeiliaid sydd â diddordeb gan gynnwys Bwrdd Cynghori Cenedlaethol Cefnogi Pobl, Rhwydwaith Gwybodaeth Cefnogi Pobl, timau Troseddau Ieuencid, Rhwydwaith Cydlynwyr Teuluoedd yn Gyntaf, rheolwyr prosiectau Gofal y Tu Allan i Oriau Ysgol, yr Is-grŵp Dosbarthu, mynychwyr cynhadledd Cymorth, arweinwyr awdurdodau lleol Cronfa Dydd Gŵyl Dewi.

Comisiynwyd gwerthusiad annibynnol a chynigiwyd y contract drwy wasanaeth caffael Llywodraeth Cymru, cyflwynwyd y tendr llwyddiannus gan Wavehill.

Nod cyffredinol y gwerthusiad yw rhoi gwybodaeth ar weithredu grant unigol, er mwyn deall sut y gallai ei gyflenwi effeithio ar gyflawni deilliannau yn y tymor hirach. Bydd yn ceisio cynyddu dysgu i'r eithaf o'r prosiectau braenaru hyblygrwydd llawn a'r prosiectau nad ydynt yn brosiectau braenaru hyblygrwydd a ymestynnwyd yn 2018/19, a bwydo i weithredu effeithiol Grant Ymyrraeth Gynnar, Ataliaeth a Chefnogi sengl yn 2019/20, pe bai'r penderfyniad hwnnw'n cael ei wneud.

Yn fwy penodol, bydd y gwerthusiad yn gwasanaethu'r nodau canlynol:

a) I ddatblygu ymhellach y model theori newid a'r model rhesymeg ar gyfer y prosiect a phrofi a fyddai'r rhagdybiaethau am y prosiect wedi profi i fod yn gywir.

b) I asesu pa mor effeithiol y mae gweithredu'r grant sengl wedi bod, gan ystyried pa newidiadau a wnaethpwyd gan awdurdodau lleol a Bwrdd Gwasanaethau Cyhoeddus Cwm Taf mewn ymateb i'r prosiect; a wireddwyd aneffeithlonrwyddau, a sut mae hyn yn cymharu â'r hyn a ddisgwylir. Y rheswm dros hyn yw rhoi trosolwg manwl o gynnydd y prosiect hyd yma.

c) I asesu effeithlonrwydd system asesu bresennol y grant a'i addasrwydd wrth symud ymlaen. Yn gysylltiedig â hyn fydd datblygu fframwaith deilliannau, adnabod deilliannau posib y dyfodol, dull ar gyfer mesur y rhain, ac argymhellion ar gyfer gwerthusiadau'r dyfodol.

ch) I ddysgu gwersi gan y flwyddyn gyntaf o ran yr hyn a weithiodd yn dda a'r hyn nad oedd mor llwyddiannus a pham, ac i gymharu hyn â'r nodau a'r amcanion. Bydd hyn yn bwydo i mewn i'r argymhellion i hysbysu'r broses o ddatblygu grantiau yn y dyfodol.

Gwnaethpwyd yn glir yn y fanyleb y disgwyliad bod ystod o randdeiliaid, ym maes llywodraeth leol a'r trydydd sector, wedi'u hymgysylltu gan y contractwr yn ystod y gwerthusiad.

Argymhelliad 3 - Argymhellwn fod Llywodraeth Cymru'n cymryd saib ac yn myfyrio ar ei dull o ran gwerthuso dichonolrwydd cynnig grant integredig. Argymhellwn fod Llywodraeth Cymru'n ystyried ymestyn amserlen y prosiect peilot ariannu hyblyg i sicrhau y cynhelir archwiliad trylwyr a manwl o'u heffaith.

Gwrthod - Mae ein dull o ran gwerthuso'r grant Ymyrraeth Gynnar, Ataliaeth a Chefnogi arfaethedig yn gynhwysfawr. Fel yr amlinellir yn yr ymateb ar gyfer Argymhelliad 2, rydym wedi comisiynu gwerthusiad annibynnol gan Wavehill. Yn ogystal â'r gwerthusiad ffurfiol hwn mae ein hymgysylltu parhaus â rhanddeiliaid yn darparu gwybodaeth a dealltwriaeth amser go iawn ar y broses o weithredu mewn awdurdodau lleol prosiect braenaru. Yn ogystal, rydym wedi comisiynu Cymdeithas Trysoryddion Cymru i roi dadansoddiad o'r effeithlonrwyddau gweinyddol a gwasanaeth posib y gellid eu cynhyrchu trwy weithio mewn ffordd wahanol, i gydweddu'r gwerthusiad annibynnol. Yn naturiol, os byddwn yn canfod bod

tystiolaeth annigonol i gefnogi gweithredu cyflawn ar hyn o bryd, byddwn yn adolygu'r sefyllfa.

Mae ein gwerthusiad annibynnol wedi'i strwythuro mewn ffordd a fydd yn darparu tystiolaeth barhaus i hysbysu ein hasesiad gweithredu. Golyga ein dull yn seiliedig ar ymchwil weithredu ein bod yn cynnal trafodaethau cyson â'r gwerthuswyr sy'n rhoi adborth parhaus ar eu canfyddiadau sy'n dod i'r amlwg a disgwylir adroddiad cyntaf ym mis Medi. Disgwylir adroddiad terfynol ym mis Mai a fydd yn crynhoi profiadau awdurdodau lleol y prosiect braenaru a'r newidiadau yn y trefniadau gwaith a'r ffordd o gyflenwi gwasanaeth y gellir eu priodoli i'r trefniadau grant integredig. Disgwylir, o ganlyniad i'r nifer o feysydd sy'n creu eu strategaeth werthuso, y byddwn wedi ennill gwerthfawrogiad da o'r effeithiau hyn cyn y cyflwynir adroddiad terfynol y gwerthusiad annibynnol.

Wrth gyflwyno grant sengl disgwylir gweld nifer o newidiadau o ran sut mae awdurdodau lleol y prosiect braenaru yn cynllunio, yn comisiynu ac yn cyflenwi gwasanaethau ar gyfer pobl sy'n agored i niwed. Bydd ein gwerthusiad yn darparu tystiolaeth o ran a yw newidiadau o'r math yn digwydd. Byddwn yn edrych, yn benodol, am dystiolaeth bod:

- Awdurdodau lleol yn defnyddio dull mwy cydgysylltiedig o ran adnabod angen, eu galluogi i adnabod bylchau mewn darpariaeth ac unrhyw ddyblygu posib;
- Modd iddynt ddefnyddio'r dadansoddiad anghenion hwn i gynllunio a chomisiynu gwasanaethau ar y cyd ar draws ffiniau adrannol traddodiadol;
- Lefel well o rannu gwybodaeth ar draws gwasanaethau i gynorthwyo cynllunio a chyflenwi;
- Cynllunio gwasanaethau ar draws y 10 rhaglen gyfansoddol wedi'u halinio'n fwyfwy â'r set unigol o ddeilliannau; ac
- Mae trefniadau gweinyddol wedi'u hadolygu a chyfleoedd i adleoli adnoddau staff wedi'u hystyried fel ffordd o leihau gorbenion sy'n gysylltiedig â gweinyddu grantiau.

Priodolir y Grant Ymyrraeth Gynnar, Ataliaeth a Chefnogi ar set o ddeilliannau sy'n adlewyrchu nodau ac amcanion y 10 rhaglen gyfansoddol. Rydym yn parhau i gasglu ystod o wybodaeth ar berfformiad a rheoli sy'n berthnasol i bob rhaglen gyfansoddol a bydd hyn yn galluogi i ni asesu unrhyw newidiadau o ran cyflenwi.

Credwn y bydd yr ystod gynhwysfawr hon o wybodaeth, tystiolaeth a data yn galluogi i ni gynnal archwiliad trylwyr a manwl o weithredu'r grant sengl. Fel y nodir uchod, pe bai'n ymddangos bod y wybodaeth, y dystiolaeth a'r data hyn yn annigonol, byddwn wrth reswm yn ystyried a fyddai'n fwy priodol i ymestyn y prosiect braenaru.

Argymhelliad 4 – Argymhellwn, fel rhan o'i gwaith gwerthuso, bod Llywodraeth Cymru yn adnabod yn glir i ba raddau y mae awdurdodau lleol unigol wedi manteisio ar yr hyblygrwydd ariannu a ddarparwyd a sut mae hyn wedi cefnogi deilliannau gwell.

Derbyn – Ein bwriad, trwy'r amrywiaeth o feysydd gwaith sy'n cwmpasu ein strategaeth werthuso, yw adnabod sut mae awdurdodau lleol wedi manteisio ar yr hyblygrwydd ariannu a ddarparwyd.

Roedd gofyniad ar awdurdodau lleol prosiect braenaru, fel rhan o broses gwneud cais Grant Ymyrraeth Gynnar, Ataliaeth a Chefnogi, i nodi sut roeddent yn bwriadu aildrefnu ac ail-gyflunio cyflenwi gwasanaeth. Gosododd y cynlluniau cyflenwi a gyflwynwyd i Lywodraeth Cymru cyn y flwyddyn ariannol 2018-19 gynigion cychwynnol awdurdodau lleol ar gyfer dulliau newydd tuag at gyflenwi gwasanaethau. Er enghraifft trwy gronni adnoddau i gyflenwi dull unigol cydlynol a mwy strategol tuag at ddarparu gwasanaethau ar gyfer goroeswyr cam-drin domestig a thrais rhywiol. Mewn awdurdod lleol arall maent yn manteisio ar y cyfle i ddatblygu cronfa ddata unigol gan gynnwys un golwg ar gyfer yr unigolyn i fonitro deilliannau'n well. Bydd y data hwn yn helpu i adnabod unrhyw fylchau neu ddyblygu mewn gwasanaethau a bydd yn mesur llwyddiant ymyriadau yn fwy cadarn. Mae awdurdodau lleol hefyd yn ystyried sut i lyfnhau'r trefniadau gweinyddu a monitro o dan gynlluniau grant presennol, ac mae gwaith yn symud yn ei flaen i ddeall ystod a graddfa'r gweithgarwch a nifer y rolau sy'n cyflawni'r gwaith hwn ar hyn o bryd. Mae cyfarfodydd misol y prosiect braenaru yn canolbwyntio ar y cyfleoedd gwahanol maent yn manteisio arnynt i gynyddu'r rhannu a'r dysgu i'r eithaf.

Yn gyffredinol, byddwn yn ystyried a yw awdurdodau lleol y prosiect braenaru wedi manteisio ar gyfle'r grant sengl newydd i wella gweinyddu, lleihau biwrocratiaeth a gyrru gwelliannau ac effeithlonrwyddau yn eu sefydliadau eu hunain. Yn bwysicaf oll, byddwn yn dymuno deall sut bydd y trefniadau hyn yn galluogi iddynt arloesi a newid cyflenwi gwasanaethau a'r nod o wella deilliannau ar gyfer grwpiau sy'n agored i niwed sef ffocws y rhaglenni cyfansoddol. Byddwn hefyd yn ceisio deall sut mae awdurdodau lleol y prosiect braenaru yn defnyddio'r trefniadau llywodraethu ac atebolrwydd ym maes llywodraeth leol i graffu ar y penderfyniadau y maent yn eu gwneud i sicrhau bod gwasanaethau'n ymateb i anghenion lleol.

Ein nod wrth symud awdurdodau lleol y prosiect braenaru yn eu blaen yw archwilio'r cwmpas a'r cyfleoedd ar gyfer creadigrwydd ac arloesed mwy i wasanaethu dinasyddion yn well.

Ymhlith nodau'r gwerthusiad annibynnol a gynhelir gan Wavehill mae asesu pa mor effeithiol oedd y gweithredu, ystyried pa newidiadau a wnaethpwyd gan awdurdodau lleol ac ystyried a oes modd gwireddu effeithlonrwyddau. Bydd hefyd yn asesu effeithlonrwydd y system fonitro bresennol a'i haddasrwydd wrth fynd ymlaen.

Mae ein cyfarfodydd misol ag awdurdodau lleol y prosiect braenaru yn canolbwyntio ar weithredu ffyrdd newydd o weithio wedi'u galluogi gan drefniadau'r grant sengl. Er enghraifft, mae awdurdodau lleol wedi rhannu eu profiadau o ran gweithredu'r trefniadau newydd ar gyfer cefnogi goroeswyr camdrin domestig a datblygu gwasanaethau cefnogi mewn cyflogaeth mwy integredig.

Mae asesu effaith newidiadau i wasanaethau ar ddeilliannau ar ddinasyddion yn gymhleth. Mae cadarnhau achosiaeth ac ynysu effeithiau yn newid yng nghyd-destun nifer o rai eraill yn heriol iawn. Er enghraifft, mae nifer o'r grwpiau sy'n agored i niwed rydym yn ceisio eu cefnogi wedi cael eu heffeithio gan newidiadau diwygio lles a rhoi credyd cynhwysol ar waith a byddant yn parhau i gael eu heffeithio ganddo. Mae'n werth nodi gall natur gytundebol rhai o'r gwasanaethau a gyflenwir fel rhan o'r rhaglen hon rwystro newid cyflym ar lawr gwlad.

Argymhelliad 5 – Argymhellwn fod Llywodraeth Cymru'n adrodd yn ôl i'r Pwyllgor ar ddeilliannau'r gwaith i hwyluso monitro deilliannau cymaradwy ar gyfer grwpiau cleient gwahanol. Hoffai'r Pwyllgor glywed am ddeilliannau gwaith gwerthuso ehangach Llywodraeth Cymru yn ogystal ac argymhellwn fod y canfyddiadau'n cael eu hadrodd yn ôl i ni ar sail ffurfiol.

Derbyn – Drwy gydol 2018-19 byddwn yn parhau i gasglu data perfformiad ar draws y 10 rhaglen wedi'u cynnwys yn y Grant Ymyrraeth Gynnar, Ataliaeth a Chefnogi ar yr un sail â blynyddoedd blaenorol ar gyfer awdurdodau lleol y prosiect braenaru a'r awdurdodau lleol nad ydynt yn rhan o'r prosiect braenaru. Bydd hyn yn galluogi i ni gymharu a monitro unrhyw dueddiadau. Eir canfyddiadau arolwg annibynnol a gynhelir gan Wavehill ar ran Llywodraeth Cymru yn eu blaen yn unol â phrotocolau Ymchwil Gymdeithasol y Llywodraeth ac, yn unol ag arfer da, cânt eu cyhoeddi ar ôl iddynt gael eu terfynu ac rydym yn hapus i rannu hyn, a'r adroddiad interim, gyda'r Pwyllgor.

Argymhelliad 6 - Argymhellwn fod Llywodraeth Cymru yn ailystyried y grantiau a gynigir ganddi i gynnwys ffrwd ariannu integredig, gan roi ystyriaeth benodol, fel rhan o ddatblygiadau'r dyfodol, i deilyngdodau o ran integreiddio Cefnogi Pobl gyda grantiau tai a digartrefedd yn unig.

Derbyn – Canolbwyntiodd ein gwaith cychwynnol mewn datblygu dull mwy integredig at gefnogi pobl sy'n agored i niwed, sy'n dyddio yn ôl i 2015, ar bedair rhaglen a anelwyd yn bennaf at fynd i'r afael â thlodi – Cefnogi Pobl, Teuluoedd yn Gyntaf, Dechrau'n Deg a Chymunedau'n Gyntaf. Mewn ymateb i'r trafodaethau parhaus a sefydlwyd ag awdurdodau lleol gofynnwyd i ni ystyried a fyddai modd cwmpasu ystod ehangach o raglenni o ganlyniad i'r synergedd posib yn nhermau nodau a deilliannau a geisir. O ganlyniad, mae'r 10 rhaglen bresennol wedi'u cynnwys yn y Grant Ymyrraeth Gynnar, Ataliaeth a Chefnogi sy'n cael ei symud yn ei blaen gan awdurdodau lleol y prosiect braenaru.

Fel rhan o'r trafodaethau parhaus gyda rhanddeiliaid, ac wrth fyfyrion ar y dystiolaeth werthuso sy'n dod i'r amlwg, byddwn yn ystyried a yw'r rhaglenni hyn, neu raglenni eraill, yn cynrychioli'r cymysgedd cywir o wasanaethau ymyrraeth gynnar, ataliaeth a chefnogi a'r synergedd rhyngddynt. Dros amser, efallai y byddwn hefyd yn dymuno ystyried a allai rhaglenni eraill gael eu cynnwys yn ogystal i alluogi i awdurdodau lleol ddarparu cefnogaeth fwy cyfannol i ddinasyddion.

Ein hystyriaeth bennaf fydd a ydy awdurdodau lleol y prosiect braenaru wedi manteisio ar gyfle y grant sengl newydd i wella gweinyddu, lleihau biwrocratiaeth a gyrru gwelliannau ac effeithlonrwyddau yn eu sefydliadau eu hunain. Yn bwysicaf oll, rydym yn dymuno deall sut bydd y trefniadau hyn yn galluogi iddynt arloesi a newid dulliau cyflenwi gwasanaethau a'r nod o wella deilliannau ar gyfer grwpiau sy'n agored i niwed y canolbwyntir y rhaglenni cyfansoddol arnynt. Fel rhan o hyn byddwn yn ceisio deall sut gallai grant ar wahân sy'n canolbwyntio ar wasanaethau'n gysylltiedig ar dai yn unig hefyd geisio diwallu'r nodau integredig a nodwyd.

Argymhelliad 7 – Argymhellwn fod Llywodraeth Cymru yn meintioli'n glir i ba raddau y gellid gwneud arbedion ariannol trwy ostwng costau gweinyddu a chyflenwi gwasanaethau mewn ffordd fwy effeithlon trwy ei chynigion grant integredig. Dylai'r

gwerthusiad hwn gynnwys sicrwydd y gellir cyflenwi'r arbedion effeithlonrwydd yn ardaloedd awdurdodau lleol y prosiect braenaru mewn mannau eraill.

Gwrthod – Yn dilyn gwaith blaenorol a gyflawnwyd gan Swyddfa Archwilio Cymru a barnau a fynegwyd yn gyson gan Lywodraeth Cymru, mae achos y dylai integreiddio grantiau leihau'r lefel o gorbenion gweinyddu a chynyddu hyblygrwydd o ran defnyddio'r ariannu. Byddwn yn asesu'r cyfleoedd ar gyfer yr enillion effeithlonrwydd fel rhan o'n gwerthusiad. Fodd bynnag gall graddfa'r arbedion, y gostyngiadau mewn costau ac, yn fwy hanfodol, ail-fuddsoddi enillion gael eu cyfrif gan awdurdodau lleol y prosiect braenaru eu hunain gan ddefnyddio eu gwybodaeth gyllidebol fewnol fanwl eu hunain. Rydym, felly, wedi gofyn i Gymdeithas Trysoryddion Cymru roi asesiad o'r cyfleoedd y gellid eu cynhyrchu drwy weithio'n wahanol. Credwn y dylid gwneud yr argymhelliad hwn ar y cyd â Llywodraeth Leol.

Mae'r dull rydym yn ei ddefnyddio gydag awdurdodau lleol y prosiect braenaru wedi'i ffocysu ar ennill dealltwriaeth well o arfer da a'r gwelliannau y gellid eu gwneud i gyflenwi gwasanaethau trwy integreiddio mwy a thrwy ffocws ar rannu dysgu oddi wrth awdurdodau lleol y prosiect braenaru a'r awdurdodau lleol nad ydynt yn rhan o'r prosiect braenaru.

Dangosodd y gyllideb ddrafft gyfanswm fod cyllideb a gyfunwyd ar gyfer 'grant ymyrraeth gynnar, ataliaeth a chefnogi' yn 2019-20 5% yn llai na chyfanswm y grantiau unigol yn 2018-19. Adlewyrchodd hyn yr angen i wireddu arbedion ar draws yr ystod o weithgareddau Llywodraeth Cymru. Fel rhan o'r broses gyllidebol barhaus, byddwn yn parhau i adolygu'r swm y mae ei angen i gyflenwi'r deilliannau angenrheidiol yn ystod y broses gynllunio ar gyfer cyllideb 2019-20.

Gan adlewyrchu'r diogelwch a gytunwyd gan Weinidogion ar gyfer y Rhaglen Cefnogi Pobl yn 2018-19 a 2019-20 mae'r canllawiau ariannu hyblyg yn nodi'n glir ein disgwyliad bod 'yn rhaid i awdurdodau lleol ddyrannu ariannu i'r rhaglen Cefnogi Pobl ar lefel y dyraniad Cefnogi Pobl fel isafswm oni bai y gall yr awdurdod lleol ddangos y gall fod yn sicr o gyflenwi'r un gwasanaethau neu wasanaethau gwell am lai o arian o ganlyniad i effeithlonrwyddau'.

Argymhelliad 8 – Argymhellwn fod Llywodraeth Cymru'n egluro rôl y Pwyllgorau Cydweithredol Rhanbarthol yng nghyd-destun prosiectau peilot ariannu hyblyg a phe bai grant integredig yn cael ei roi ar waith yn y dyfodol.

Derbyn – Mae'r Grant Ymyrraeth Gynnar, Ataliaeth a Chefnogi arfaethedig yn cynnwys nifer o raglenni, ceir trefniadau gweithio rhanbarthol gwahanol ar draws y rhain. Gofynnwyd i awdurdodau lleol roi manylion am eu dulliau o weithio'n rhanbarthol fel rhan o'u cynlluniau cyflenwi. Mae gweithio'n rhanbarthol yng nghyswllt Cefnogi Pobl wedi profi cynnydd cymysg. Er hynny, rydym yn awyddus i adeiladu ar unrhyw gynnydd a brofwyd hyd yma.

Mae swyddogion eisoes wedi cyfarfod â Chadeiryddion ac Is-gadeiryddion y Pwyllgorau Cydweithredol Rhanbarthol (RCC) yn ogystal â'r Cydgysylltwyr Datblygu Rhanbarthol i drafod sut gallant weithio gydag awdurdodau lleol y prosiect braenaru ac awdurdodau lleol nad ydynt yn rhan o'r prosiect braenaru. Fel rhan o'r gwaith hwn cynhelir arolwg o ran sut mae perthnasoedd rhwng aelodau'r RCC a Byrddau

Partneriaeth Rhanbarthol a Byrddau Gwasanaethau Cyhoeddus yn gweithio. Bydd hyn yn caniatáu i ni asesu beth yw'r rhwystrau a'r galluogwyr o ran gweithio'n effeithiol yn rhanbarthol a bydd yn hwyluso ystyried sut y gellid datblygu trefniadau rhanbarthol mewn unrhyw drefniadau grant newydd yn effeithiol. Bwriadwn gadw gweithio'n rhanbarthol fel rhan allweddol gan gydnabod efallai y bydd angen iddo addasu i adlewyrchu unrhyw drefniadau newydd.

Argymhelliad 9 – Wrth ochr ei gwerthusiad o brosiectau peilot ariannu hyblyg, argymhellwn fod Llywodraeth Cymru'n cynnal arolwg brys i archwilio a yw comisiynwyr yn profi trafferthion o ran denu ceisiadau ar gyfer gwasanaethau Cefnogi Pobl o ganlyniad i ansicrwydd ynghylch ariannu.

Derbyn – Byddwn yn comisiynu darn o waith gyda chomisiynwyr i ddeall eu profiadau. Lle y bo angen, byddwn yn dilyn y darn hwn o waith gyda darpar ymgeiswyr i ddeall pa rwystrau all fodoli ac effaith ansicrwydd ar eu sefyllfa. Cwblheir hyn erbyn yr Hydref 2018.

Argymhelliad 10 – Argymhellwn fod Llywodraeth Cymru yn rhoi diweddariad i'r Pwyllgor parthed ei hymateb i argymhelliad yr Archwilydd Cyffredinol o ran y fformiwla ariannu i gadarnhau ei bwriad. Dylai'r diweddariad hwn gynnwys manylion am sut mae Llywodraeth Cymru'n bwriadu dyrannu'r gyllideb gyffredinol i awdurdodau lleol ar gyfer unrhyw grant integredig tra hefyd yn sicrhau ei fod yn seiliedig ar anghenion.

Derbyn – Yn ein hymateb i'r Archwilydd Cyffredinol roeddem yn glir o ran yr effaith y byddai unrhyw ailddosbarthu'n ei chael ar awdurdodau lleol ac ar wasanaethau.

Wrth gyflwyno'r cynigion integreiddio grant erbyn hyn ceir dimensiwn ychwanegol o ran ystyried effaith materion dosbarthu o fewn grantiau eraill. Caiff yr ansicrwydd hwn ei gymhlethu ymhellach gan yr amserlen ddiwygiedig ar gyfer yr Adolygiad o Dai â Chymorth (SAR) ym mis Ebrill 2020 a fydd yn rhoi adnoddau ychwanegol, a chysylltiedig, o'r system Les i gyllidebau Cymru. Hyd yn hyn, rydym yn ansicr o ran yr effaith a geir gan ddsbarthu'r arian.

O ganlyniad, mae'n debyg y byddai unrhyw ymgais i ddatrys anghysondebau yn nosbarthiad arian Cefnogi Pobl ar wahân yn arwain at brofi effeithiau ansefydlogi ailddosbarthu ddwywaith oherwydd gallai adael elfennau allweddol eraill, â dosbarthiadau nad ydynt yn seiliedig ar anghenion, y byddai angen mynd i'r afael â hwy yn nes ymlaen.

Gan gadw hyn mewn cof, nid ydym yn bwriadu symud gwaith ailddosbarthu yn ei flaen o fewn yr amserlen wreiddiol sef ei roi ar waith erbyn mis Ebrill 2020. Tra bod ein huchelgais i gyflawni dosbarthiad sy'n adlewyrchu anghenion yn fwy cywir yn parhau, credwn y byddai cymryd dull cyfannol i'r gwaith hwn yn well ar ôl i'r holl ffactorau eraill gael eu deall. Yn y cyfamser, disgwyliwn ddsbarthu unrhyw grant integredig yn y man cychwyn, ar sail lefelau ariannu gwaddol y grantiau perthnasol a dyna'r sail a ddefnyddir ar gyfer dyrannu ariannu o dan Ariannu Hyblyg.

Argymhelliad 11 – Argymhellwn fod Llywodraeth Cymru yn cadarnhau ei hymrwymiad i'r gweithredoedd a nodwyd yn flaenorol mewn ymateb i argymhellion yr

Archwilydd Cyffredinol o ran gwasanaethau anabledau dysgu a meincnodi costau gwasanaethau.

Derbyn – Rydym yn hapus i gadarnhau'r ymrwymiad hwn a'r amserlen ar gyfer y gwaith o adolygu gwybodaeth Cynllun Gwariant Cefnogi Pobl erbyn mis Ebrill 2019.

Argymhelliad 12 – Rydym hefyd yn argymhell bod Llywodraeth Cymru'n defnyddio dull tebyg i edrych ar y mater o amrywiadau rhwng awdurdodau lleol yn narpariaeth Cefnogi Pobl ar gyfer grwpiau penodol eraill, gan gynnwys unrhyw wahaniaethau amlwg eraill yn y mathau o gefnogaeth h.y. sefydlog neu gyfnewidiol.

Derbyn – Mae gennym y wybodaeth angenrheidiol i gyflawni hyn o fewn y wybodaeth fonitro a gesglir fel rhan o'n telerau ac amodau grant presennol a byddwn yn cynnal dadansoddiad o lefel yr amrywiad. Fodd bynnag, mae'n bwysig bod yn glir y cynhelir cynllunio strategol ar gyfer cyflenwi gwasanaethau Cefnogi Pobl ar lefel awdurdodau lleol o fewn cyd-destun gweithio mewn partneriaeth trwy'r RCC. Gall amrywiadau fod yn adlewyrchiad go iawn o natur anghenion lleol a dulliau lleol ac nid yw, yn ei hun, yn nodi bod problem yn bodoli. Fodd bynnag, byddwn yn ystyried sut gallwn rannu gwybodaeth o ran amrywiadau gydag awdurdodau lleol mewn ffordd sy'n caniatáu iddynt feincnodi eu hunain a rhoi sicrwydd i'w hunain bod dulliau lleol yn parhau i fod y ffordd fwyaf effeithiol o gyflenwi'r deilliannau gorau erbyn mis Ebrill 2019 yn unol â gwaith arall a gyflawnir ar amrywiadau.

Argymhelliad 13 – Argymhellwn fod Llywodraeth Cymru yn darparu canllawiau a hyfforddiant cynhwysfawr i sicrhau bod unrhyw fframwaith deilliannau diwygiedig, ar gyfer y Rhaglen Cefnogi Pobl, neu ar gyfer unrhyw grant integredig, wedi'i ddeall yn glir a chaiff ei ddefnyddio'n rheolaidd ar draws Cymru o'r cychwyn cyntaf.

Derbyn – Boed bod fframwaith y dyfodol yn benodol i raglen Cefnogi Pobl neu'n cwmparu set ehangach o ddeilliannau sy'n berthnasol ar gyfer mecanwaith grant integredig, rydym yn cydnabod pa mor bwysig ydyw i gyflawni defnydd cyson a chywir o'r fframwaith a byddwn yn cefnogi comisiynwyr a darparwyr i gyflenwi hyn drwy arweiniad a hyfforddiant. Mae'r gwelliannau rydym yn ceisio eu gwneud i ariannu gwasanaethau cefnogi a gwasanaethau ataliaeth yn seiliedig ar wella ffocws pawb ar y deilliannau a gyflawnwyd ac mae'n hanfodol bod modd i ni ddefnyddio fframweithiau deilliannau i sicrhau bod partïon yn atebol trwy wybodaeth gadarn a chredadwy. Llunnir datblygiad a dull gweithredu'r fframwaith i gyflawni hyn. Erbyn hyn mae gwaith yn dechrau, gan adeiladu ar waith presennol ar draws y 10 ffrwd grant, mewn partneriaeth â rhanddeiliaid allweddol, i ddatblygu'r fframwaith. Rydym yn cydnabod y bydd symud i ddull sy'n hollol seiliedig ar ddeilliannau yn cymryd amser a bydd yn gofyn am weithio cydweithredol gyda phartneriaid a rhanddeiliaid.

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Cyfeirnod: HVT/2888/caf
Dyddiad cyhoeddi: 10 Gorffennaf 2018

Annwyl Nick

Ymateb Llywodraeth Cymru: Rhaglen Cefnogi Pobl

Gofynnodd y clercod am fy nghyngor ynglŷn ag ymateb Llywodraeth Cymru i adroddiad y Pwyllgor ar Raglen Cefnogi Pobl. Derbyniodd Llywodraeth Cymru 11 allan o 13 argymhelliad y Pwyllgor. Y cyd-destun ar gyfer llawer o'r argymhellion oedd cynigion Llywodraeth Cymru o grant integredig newydd ar gyfer Ymyriad Cynnar, Atal a Cefnogi o 2019-20 ymlaen ac effaith bosibl y cynigion hyn ar Raglen Cefnogi Pobl.

Lle mae Llywodraeth Cymru wedi derbyn argymhellion y Pwyllgor, rwyf yn ystyried ei hymateb, yn y rhan fwyaf o achosion, yn foddhaol ac mae llawer yn awr yn dibynnu ar ansawdd y sylfaen o dystiolaeth a'r ymgysylltiad fydd yn sail i benderfyniadau a wneir yn y dyfodol. Fodd bynnag, hoffwn dynnu sylw at y canlynol:

Argymhelliad 1: Mynegodd y Pwyllgor bryder ynghylch oedi cyn cynhyrchu'r canllawiau a adnewyddwyd ar gyfer Rhaglen Cefnogi Pobl. Roedd Llywodraeth Cymru wedi dweud y cyhoeddiad y canllawiau yng ngwanwyn 2018 ond mae hyn yn dal heb ei wireddu. Mae Llywodraeth Cymru'n priodoli'r oedi pellach i'r awydd i osgoi dryswch diangen wrth iddi symud ymlaen gyda'i llwybrau cyllido hyblyg. Fodd bynnag, byddwn i wedi disgwyl i'r canllawiau fod o gymorth i egluro disgwyliadau, ac mae'n ymddangos bod yr adeg, pan allai'r perygl o ddryswch fod wedi bod ar ei waethaf, bellach wedi mynd heibio.

Os bydd Llywodraeth Cymru yn symud ymlaen gyda'i chynlluniau i gyflwyno'r grant integredig newydd o fis Ebrill 2019 ymlaen, efallai y bydd yr oedi cyn cyhoeddi canllawiau Cefnogi Pobl yn lleihau eu gwerth. Efallai y bydd y Pwyllgor yn dymuno ceisio cael esboniad pellach o'r rhesymau dros yr oedi a beth oedd ei effaith. Efallai y carai'r Pwyllgor hefyd ofyn am sicrwydd ynghylch yr amserlen y bydd Llywodraeth Cymru yn gobeithio ei dilyn wrth gyhoeddi canllawiau ar gyfer unrhyw grant integredig newydd.

Argymhelliad 3: Mae Llywodraeth Cymru wedi gwrthod yr argymhelliad hwn. Ymddengys Llywodraeth Cymru yn hyderus yn y dull gwerthuso y mae wedi ei ddisgrifio ac nid yw'n awgrymu unrhyw newidiadau. Mae'r ymateb yn rhoi peth sicrwydd bod yna adborth mewn amser real a gwybodaeth yn codi o werthusiad y peilotiaid cyllido hyblyg ac o'i gwaith ymgysylltu ehangach. Sylwaf, er nad yw Llywodraeth Cymru ar hyn o bryd yn teimlo bod angen iddi ymestyn amserlen y peilotiaid cyllido hyblyg, ei bod wedi ymrwymo i edrych eto ar y sefyllfa hon os bydd yn ystyried bod y dystiolaeth a gesglir ganddi yn annigonol i gefnogi'r penderfyniadau y mae'n eu gwneud ar sail y ffrâm amser bresennol.

Argymhelliad 7: Mae Llywodraeth Cymru wedi gwrthod yr argymhelliad hwn, gan ddweud na all gyflawni'r gwaith angenrheidiol ar ei phen ei hun. Er hynny, mae'n amlwg bod yna swyddogaeth yma i Lywodraeth Cymru o ran goruchwyllo'r peilotiaid cyllido hyblyg a chasglu ynghyd y math o dystiolaeth a ddisgrifiwyd gan y Pwyllgor i gefnogi ei phenderfyniadau. I'r diben hwnnw, mae'r ymateb yn cadarnhau bod yna waith yn mynd ymlaen i asesu cyfleoedd ar gyfer arbedion effeithlonrwydd fel rhan o'r gwerthusiad ffurfiol a'i fod hefyd yn disgwyl i Gymdeithas Trysoryddion Cymru ddarparu tystiolaeth berthnasol. Dywed yr ymateb hefyd y bydd Llywodraeth Cymru yn adolygu'r dyraniad cyllid ar gyfer unrhyw grant newydd fel rhan o gynllunio ar gyfer cyllideb 2019-20. Gall y Pwyllgor fod yn sicr bod gwaith perthnasol yn mynd ymlaen, ond efallai y bydd yn dymuno cael eglurder gan Lywodraeth Cymru ynglŷn â'r rhesymau dros wrthod yr argymhelliad a faint o dystiolaeth sydd yna i'r arbedion effeithlonrwydd posibl y mae Llywodraeth Cymru yn credu fydd ar gael i gefnogi'r penderfyniadau a wneir ganddi.

Argymhelliad 8: Mae'r ymateb yn cyfeirio at drafodaethau a gynhaliwyd ynghylch swyddogaeth Pwyllgorau Cydweithredol Rhanbarthol (PCRh) yng nghyd-destun y peilotiaid cyllido hyblyg. Mae hefyd yn amlinellu'r gwaith sydd ar y gweill a allai ddylanwadu ar drefniadau gweithio rhanbarthol yn y dyfodol. Fodd bynnag, byddai wedi bod yn fuddiol pe bai'r ymateb wedi dweud yn union sut y mae Llywodraeth Cymru yn disgwyl i'r Pwyllgorau Cydweithredol Rhanbarthol ymgysylltu â'r peilotiaid cyllido hyblyg.

Argymhelliad 10: Mae Llywodraeth Cymru wedi egluro ei safbwynt ar y fformiwla gyllido. Mewn ymateb i'm hargymhellion i fy hun roedd Llywodraeth Cymru wedi awgrymu amserlen Ebrill 2020 ar gyfer cyflwyno Fformiwla Cefnogi Pobl newydd. Nid hynny yw'r gobaid bellach er bod Llywodraeth Cymru'n parhau'n ymrwymedig i'r uchelgais o sicrhau dosbarthiad sy'n adlewyrchu'r anghenion yn fwy cywir. Mae'r rhesymau dros yr oedi yn ddealladwy, ond mae angen eu gweld yng nghyd-destun y ffaith fod y mater hwn yn dyddio'n ôl o leiaf cyn belled ag argymhellion Adolygiad Aylward yn 2010.

Argymhelliad 13: Mae'r ymateb yn cydnabod pwysigrwydd cael y fframwaith canlyniadau ar gyfer Cefnogi Pobl, neu unrhyw grant integredig newydd, yn gywir. Er ei fod yn amlinellu'r gwaith sy'n cael ei wneud, nid yw'n cadarnhau unrhyw amserlenni. Mae'n aneglur a yw Llywodraeth Cymru yn disgwyl i waith o'r fath fod

wedi ei gwblhau mewn pryd i fframwaith newydd gael ei sefydlu'n briodol wrth gychwyn unrhyw grant integredig newydd.

Gallai'r Pwyllgor ddychwelyd at y pwnc hwn yn ddiweddarach yn y flwyddyn galendr, unwaith y bydd y cynigion ar gyfer trefniadau'r cyllid grant yn 2019-20 wedi cael eu cadarnhau (y byddwn yn disgwyl iddynt ymddangos yn y gyllideb ddrafft). Dywedodd Llywodraeth Cymru y bydd yn rhannu'r adroddiad gwerthuso interim gyda'r Pwyllgor ac y dylai peth gwaith arall, mewn ymateb i'r argymhellion, fod wedi ei gwblhau erbyn yr hydref. Fodd bynnag, bydd angen i'r Pwyllgor ystyried sut y bydd unrhyw waith craffu y bydd ef ei hun yn ei gynnal yn ffitio ochr yn ochr â gwaith craffu ar y gyllideb a wneir gan bwyllgorau eraill y Cynulliad yn nhymor yr hydref.

In gywir


HUW VAUGHAN THOMAS CBE
Archwilydd Cyffredinol Cymru

Item 5

Shan Morgan
Ysgrifennydd Parhaol
Permanent Secretary



Llywodraeth Cymru
Welsh Government

11 Gorffennaf 2018

Anwyl Mr Ramsay,

Amgaeir copi o adroddiad y Bwrdd Cyngori ar Adroddiadau Ariannol (FRAB) ar gyfer 2016-17.

Efallai y bydd aelodau'r Pwyllgor Cyfrifon Cyhoeddus yn cofio bod FRAB yn argymhell bod safonau cyfrifyddu newydd yn cael eu mabwysiadu ar draws Adrannau'r Llywodraeth yn y Deyrnas Unedig. Mae ganddo rôl allweddol wrth adolygu'r holl safonau cyfrifyddu newydd a chynghori ar sut a phryd y dylent gael eu mabwysiadu gan Adrannau'r Llywodraeth. Yn nodweddiadol bydd FRAB yn anelu at gadw nifer y diwygiadau i safon i'r lleiaf posibl ac yn sicrhau ei bod yn cael ei fabwysiadu o fewn amserlenni tebyg i'r sector preifat. Bydd aelodau FRAB hefyd yn cydweithio'n agos â chydweithwyr yn Nhrysorlys Ei Mawrhydi i ddeall sut y mae unrhyw newidiadau mewn safonau cyfrifyddu'n effeithio ar y ffordd y mae gwariant y gyllideb yn cael ei drin.

Caiff unrhyw newidiadau a argymhellir gan FRAB eu hymgorffori yn y Llawlyfr Adroddiadau Ariannol (FReM), a ddefnyddir gan holl Adrannau'r Llywodraeth wrth baratoi eu cyfrifon blynyddol cyhoeddedig. O ganlyniad, bydd newidiadau a wneir gan FRAB yn arwain at newidiadau naill ai i'r ffordd y caiff costau eu cyflwyno neu'r ffordd y cânt eu trin yng nghyfrifon Llywodraeth Cymru. Er enghraifft, os caiff Safon Adrodd Ariannol Ryngwladol (IFRS) 16 (Lesoedd) ei chyflwyno, bydd hyn yn golygu bod nifer uwch o asedau wedi'u prydlesu ym mherchnogaeth y cwsmer (sef y sector cyhoeddus yn ein hachos ni) ac nid y cyflenwr, a fydd yn golygu yn ei dro y caiff costau'r asedau wedi'u prydlesu hynny eu hadrodd fel gwariant cyfalaf ac nid gwariant refeniw.



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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding

Tudalen y pecyn 30

Mae pob un o dair Llywodraeth Ddatganoledig y DU wedi'u cynrychioli ar FRAB.

Yu gywir,

Shan Morgan

Shan Morgan
Ysgrifennydd Parhaol/ Permanent Secretary
Llywodraeth Cymru/ Welsh Government



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20th Report of the Financial Reporting Advisory Board

Report for the period
April 2016 to March 2017

FINANCIAL REPORTING ADVISORY BOARD

Report for the period
April 2016 to March 2017

Presented to the House of Commons pursuant to Section 24(4) of the Government
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Scottish Ministers

The report is submitted to the Public Accounts Committee of the National Assembly for
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Board Membership

Chair:

Kathryn Cearns (until June 16)

Ian Mackintosh (from July 16)

Independent/ External members:

Anthony Appleton
Ron Hodges

Andrew Buchanan
Veronica Poole

Preparers/ Users:

Bob Branson
Ruth Elliot
Joseph McLachlan (from Nov 16)
Derek Yule (to Nov 16)

Gareth Caller
David Hobbs
Ian Webber (From March 17)

Auditors:

David Aldous
Kate Mathers (to Nov 16)

Russell Frith (from Nov 16)

Relevant Authorities:

Andrew Baigent
Gawain Evans
Vicky Rock
Aileen Wright

Jason Dorsett (to Nov 16)
Joanne McBurney
Alison Scott

Parliamentary Observer:

Craig Mackinlay MP

Please Refer to Annex A for Board Members attendance

Chair's Foreword

This is my first report as Chairman of FRAB.

Firstly, I would like to thank my predecessor, Kathryn Cearns, for the fine work she carried out during the six years that she was in the role. She reinforced the importance and the quality of FRAB and ensured it was always listened to and respected.

I would also like to pay tribute to the members of the board and the Treasury staff that serve it. This is really a high quality group of people. They, together, have given me a smooth path into my role.

The board has some interesting challenges in front of it. Major standards dealing with topics such as financial instruments, revenue and leases need to be introduced in the near future and each of them need serious consideration as to their effect in the public sector.

The appropriate discount rate to be used in applying various standards is another interesting area. The current low interest rate environment leads to the consideration of some seemingly perverse suggestions as to the rate to be used. The board needs to give very serious consideration to this issue as it can have enormous financial reporting implications.

A good and thorough system of financial reporting is in place for the UK government. It is now important that the reports that are produced are used in the most advantageous manner. They do stand, as a matter of record, of the assets and liabilities of the government and the movement in them over a period. That is, they already fulfil a stewardship function.

However, they also need to be used in decision-making, as an aid to the management of the finances, both at the whole of government level and for the agencies. This is a big challenge and requires a basic change in thinking. I look forward to hearing of advances in this regard.

I am looking forward to the coming year. I would like to thank the staff and the board for their work to date.

Executive Summary

1. This is the 20th 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 through the provision of independent advice. The report is addressed to the Public Accounts Committee 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. This report covers the year April 2016 to March 2017.

Board membership

2. The 2016-17 financial year saw the Board undergo some changes in membership. After six years Kathryn Cearns stepped down as Chair and the Board thanks Kathryn for her service, advice and challenge throughout her tenure. Ian Mackintosh was appointed as successor from July 2016. Ian was a previous chair of the Accounting Standards Board, Vice Chair of the IASB and a previous member of FRAB and brings a wealth of expertise into the role during a period of significant change in accounting guidance, as described below.
3. The Board thanks Kate Mathers and Jason Dorsett and welcomes new members Russell Frith and Joseph McLachlan.

Changes to accounting guidance

4. For much of the year the Board's focus has been on the implementation of three new accounting standards: IFRS 15 *Revenue from Contracts with Customers*, IFRS 9 *Financial Instruments* and IFRS 16 *Leases*. The new standards have a significant impact on financial reporting. The Board has worked closely with the Relevant Authorities to ensure the full implications for the public sector are considered. It has also provided advice on proposals put forward by the Treasury for adaptations and interpretations.
5. IFRS 9 *Financial Instruments* and IFRS 15 *Revenue from Contracts with Customers* are effective in the public sector from April 2018. The Board has provided detailed assistance on how the requirements in IFRS 9 *Financial Instruments* apply to entities within the public sector, noting the need for consistency in reporting for the Whole of Government Accounts.
6. The Board considered and agreed the project plan for IFRS 16 *Leases*. Although effective from the 2019-20 financial year, the Board are aware of the lead time needed to ensure the implications for the public sector are adequately

considered. The Board agreed with the priority issues and will work closely with the Relevant Authorities to secure a successful introduction of the Standard by the effective date.

Improvements to financial reporting

7. The Board were encouraged to hear about the post implementation review of the *Simplifying and Streamlining Accounts* project which aims to better meet the needs of users of annual report and accounts (ARAs). The project has been successful in delivering its initial objectives, but remains an iterative process. The Board is supportive of continuing the focus on simplification and securing further improvements in future ARAs, noting some inconsistencies in approach across reporting entities.
8. The Financial Reporting Manual (FReM) for 2017-18 was given due consideration by the Board. Only minor drafting changes were proposed to the 2017-18 manual and the 2016-17 update ensuring continuity for reporting entities.
9. The CIPFA/LASAAC Code of Practice on Local Authority Accounting for 2016-17 was agreed and the Board welcomed the opportunity to comment on proposed changes for 2017-18 at the June meeting, prior to formal agreement later in the year. The proposed accounting change for network road assets has been delayed and the Board encourages the Relevant Authorities to resolve the remaining issues to secure this important objective. This aims to resolve a significant difference between central and local government financial reporting and provide consistency for the Whole of Government Accounts (WGA), addressing one of the major qualification issues.
10. The Board welcomed the publication of the Whole of Government Accounts 2014-15 in May 2016. It noted how the removal of two of the long standing qualifications were a significant achievement. Consideration was given to the planned actions to resolve the remaining qualifications, and the Board noted the strategy to secure continued improvements for the 2015-16 WGA. The Board reiterated the importance of the document for providing transparency on significant items on the balance sheet and encouraged the Treasury to continue to improve the usage and visibility of the document.

Priorities for 2017-18

11. As noted above, the key priority for the Board will be to ensure the three new accounting standards are fully considered in the public sector context, so they can be adopted on a timely basis. The Board will continue to deliberate

proposals on IFRS 15 *Revenue from Contracts with Customers* and IFRS 9 *Financial instruments*. Although IFRS 16 *Leases* is not effective until 2019-20, a detailed workplan is in place and the Board has a significant role in overseeing the Treasury's plans for the introduction of this change.

12. The Board will continue to ensure that broader developments in financial reporting are considered by the Relevant Authorities. This includes work arising from the European Commission's Public Sector Accounting Standards (EPSAS) project and international improvements in corporate reporting requirements. The latter will help focus reporting entities on improving the relevance of the information reported in ARAs to wider public financial management and the needs of users.
13. In fulfilling its remit to provide advice to Relevant Authorities, the Board remains keen to ensure that the views of users of government financial reports are heard. The Board welcomes any comments that users or other interested parties may have via the FRAB Secretary, contact details for whom are provided below.

Email: ian.bulmer@hmtreasury.gsi.gov.uk

Telephone: 0207 270 6632

Address: Ian Bulmer, FRAB Secretary, 1 Horse Guards Road, London, SW1A 2HQ

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Chapter 1

INTRODUCTION

Background to the Financial Reporting Advisory Board

14. 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 2000¹.
15. 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 (GAAP) in the public sector context are justifiable and appropriate.
16. The Board's 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 WGA.
17. Further information about the Board (including: membership; Terms of Reference; meeting minutes; and papers) is available on the gov.uk website².

Background to the FRAB Report

18. 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.
19. The Board is required to send a copy of its report direct to the Public Accounts Committee and the Treasury Select Committee of the UK Parliament, to the Welsh Government, the Scottish Ministers and the Department of Finance and Personnel (Northern Ireland).
20. The Treasury, the Scottish Ministers, and the Department of Finance and Personnel (Northern Ireland) formally lay the Board's report before (respectively) the House of Commons, the Scottish Parliament, and the Northern Ireland Assembly. The Welsh Government submits the report to the Public Accounts Committee of the National Assembly for Wales.
21. This is the Board's 20th report and the report structure is summarised below.

Report structure

22. Chapter 2 of the report summarises changes to accounting guidance approved by the Board during 2016-17. Chapter 3 of the report details 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.

1 <http://www.legislation.gov.uk/ukpga/2000/20/section/24>

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

Chapter 2

CHANGES TO ACCOUNTING GUIDANCE IN 2016-17

Introduction

23. This chapter details significant changes in accounting guidance within the Board's remit for 2016-17 and 2017-18.

The 2016-17 Financial Reporting Manual (FReM)

24. The Board agreed the Treasury's proposed schedule of amendments to the 2016-17 FReM. These amendments were to correct minor errors and provide clarifications to improve disclosure requirements. In 2015-16, the Board had already agreed (and previously reported³) a number of issues relating to the 2016-17 FReM.

25. The revised FReM was issued by the Treasury in December 2016. A log of all 2016-17 amendments is available on the gov.uk website.⁴

Proposed 2017-18 Financial Reporting Manual (FReM)

26. The Board also reviewed the form and content of the proposed 2017-18 FReM presented by the Treasury. No further changes to the FReM 2017-18 were proposed from the 2016-17 version. The WGA section of 2017-18 FReM currently states that highways infrastructure assets held by local authorities are recognised at historical cost (10.2.5). The FReM will be updated once CIPFA/LASAAC finalise proposals for local authorities to move towards Depreciated Replacement Cost (DRC).

27. At its meeting on the 9th November 2017, CIPFA LASAAC decided to postpone the full implementation of the move to measuring Highways Network Asset at Depreciated Replacement Cost in local authority financial statements.

³ 19th Report of the Financial Reporting Advisory Board, Report for the period April 2015 to March 2016

⁴ https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/578367/2016-17_Amendment_Record.pdf

The NHS Manual for Accounts 2015-16 and Foundation Trust Annual Reporting Manual 2015-16

28. The two previous health manuals have been combined to create the Group Accounting Manual (GAM) for the first time for 2016-17 and there have only been very minor changes for the 17- 18 GAM.

The 2017-18 Code of Practice on Local Authority Accounting

29. The Board agreed the 2017-18 Code of Practice on Local Authority Accounting. The Code will be issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Local Authority (Scotland) Accounts Advisory Committee (LASAAC) in April 2017.

30. The changes to the 2017-18 Code related to:

- Narrative reporting will be based on elements of International Integrated Reporting Council (IIRC) framework elements.
- Tidying up of going concern and accounting policy reporting
- Proposed reporting requirements for IFRS 9 and IFRS 15

Chapter 3

BOARD ACTIVITIES IN 2016-17

Introduction

31. This chapter comprises the developments in financial reporting in the public sector, both new and continuing, which were addressed during 2016-17. 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. Papers and minutes from those meetings are available on the gov.uk website⁵.
32. In addition to continuing work on known developments in financial reporting, the Board monitors international developments in accounting standards which may have implications for public sector financial reporting and in which the Board has an interest. These include consultation documents issued by the IASB, the IFRS Interpretations Committee and the International Public Sector Accounting Standards Board (IPSASB).
33. The Board's future work on accounting standards will include considering the public sector implications of new standards on leases, revenue recognition, financial instruments and insurance contracts.

IFRS

IFRS 9, *Financial Instruments*

34. The Treasury introduced the revised draft of the IFRS 9 *Financial Instruments* Exposure Draft, in advance of the publication and consultation exercise which took place over the Summer 2016. The Treasury proposed to retain the existing IAS 39 interpretations when IFRS 9 is introduced. The Exposure Draft also highlighted an emphasis on materiality, and the level of judgement required by entities when introducing the new standard. The Board concluded that the final version of the Exposure Draft should include the pros and cons for hedging under both IAS 39 and IFRS 9 and that more emphasis should be placed on the new impairment model, which is fundamentally different under IFRS 9. The Board also highlighted the simplified approach to impairment for receivables balances, which are significant from a Whole of Government Accounts view. Treasury agreed to include an option to mandate this approach where applicable for consistency of reporting across the public sector.
35. The Treasury presented a paper reviewing the 23 Exposure Draft responses. The Board was informed that the new impairment model is seen as the greatest challenge to implementation and that the simplified approach was positively

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

received. The Treasury proposed to mandate this approach for applicable financial instruments across the public sector, and to mandate the use of IFRS 9 for hedge accounting, implement retrospective application with no restatement and maintain the existing IAS 39 interpretations in the FReM.

36. The Board also considered how the impairment model would apply in practice to intra-government balances and what level of exemption would be appropriate for certain Crown balances. The Treasury agreed to analyse options further and to report back to the Board at the next meeting.

37. The Treasury presented an updated paper to the Board covering (a) the application of the impairment model in the public sector, (b) the impact on financial guarantees contracts and (c) the development of application guidance.

38. (a) Application of the impairment model in the public sector:

The Treasury provided the Board with a spectrum of options on where the boundary should be drawn to apply an impairment exemption in the public sector. The IFRS 9 technical working group assessed and discussed the practicalities of applying two different options:

- Balances with central government core departments and central funds being exempt from the new impairment model; and
- All entities within departmental consolidation boundaries and central funds being exempt from the new impairment model.

39. The Treasury concluded to the Board that some sort of exemption was required as a minimum, but that it would not be appropriate to apply the exemption unilaterally to all entities within consolidation boundaries. This was due to instances of subsidiaries within departmental boundaries having different credit ratings to the sponsor department. The Treasury proposed an exemption that includes all balances with core central government departments, their executive agencies, all central funds and the Bank of England. The exemption would also be extended to those entities covered by a guarantee from their sponsor department. The Board agreed with this proposal.

40. (b) Impact on financial guarantee contracts:

The Treasury asked the Board to endorse the two proposed IASB amendments to IFRS 4. The amendments have been introduced by the IASB to address insurer concerns about applying IFRS 9 before the new Insurance Contracts standard (IFRS 17) becomes effective. UK Export Finance were likely to be the only government department materially affected by the new standard. The Chair explained that it was the decision for the Board as to whether to adopt the amendments to IFRS 4 and that it is up to UK Export Finance to determine their own accounting policy

within the IFRS and FReM frameworks. The Board agreed to endorse the amendments to IFRS 4 in full.

41. (c) Development of application guidance:

The Treasury explained that their approach to issuing guidance for new standards should be specific to public sector issues and certain areas of difficulty, rather than general application guidance for applying the standard's requirements.

Future considerations

42. The Treasury agreed to provide a draft version of the application guidance for comment at the first meeting of the Board next year.

IFRS 15, Revenue Recognition

43. The Treasury presented the IFRS 15 Exposure Draft to be issued for public consultation. No adaptations or interpretations were proposed for IFRS 15 and the transition approach proposed - retrospective application without restatement - would be mandated across the public sector. The application of materiality was emphasised in the Exposure Draft and will be an important judgement that entities will have to make when applying the Standard, especially for the disclosure requirements. The Chair indicated it would be good to signpost in the Exposure Draft that work would be undertaken to provide examples of what disclosures could look like. The Chair further highlighted that the IPSASB were looking at expanding the principles of IFRS 15 to non-exchange transactions. However, the work was unlikely to be completed to feed into the UK's implementation timetable.

44. The Treasury followed up with a paper analysing the responses from the Exposure Draft consultation and the proposed next steps for implementation. The Board was informed that 22 responses had been received, with half the respondents raising no issues with the proposed approach for adopting IFRS 15. The remaining responses raised areas for clarification which included the distinction between revenue and tax in the public sector, the use of legislation/regulations as a contract to be explicitly referenced as an interpretation in the FReM and guidance on disclosures.

45. The Treasury also explained to the Board that the Whole of Government Accounts team were to review the Standard to consider how data would be collected to meet the disclosure requirements. The Board noted the progress made and agreed that the next steps were for the Treasury to prepare application guidance to assist with the implementation of the Standard. The Board noted that the guidance was not intended to be a comprehensive set of guidance, but rather focus on public

sector specific issues highlighted through the Exposure Draft consultation and Technical Working Group.

Future considerations

46. The Board will receive the application guidance to support the implementation of IFRS 15 along with the 2018-19 FReM.

IFRS 16, Leases

47. The Treasury provided the Board with an analysis of the existing leases disclosed in the 2014-15 Whole of Government Accounts. This analysis identified that future obligations on operating leases amounted to £19.2bn which would be significantly impacted by the introduction of IFRS 16 in the public sector along with the material organisations.

48. The Chair highlighted the need to identify the extent of intra-government leasing arrangements and whether issues identified in applying IFRS 16 were specifically a public sector issue or a general market issue.

49. The Treasury also informed the Board that they are looking at international public sector developments. They noted that some organisations were suggesting moving away from the asymmetry in the lessor and lessee accounting by changing the lessor accounting standards, as it was not common for the public sector to be a lessor to entities outside the public sector. The Treasury then set out the implementation plan for introduction of the new Standard. The Board agreed with the plan presented.

50. The Treasury informed the Board that a technical working group had now been established with representatives from the departments, CIPFA and trading companies covering both property and non-property leases. The Treasury is working closely with the Devolved Administrations to combine expertise and share insight. The focus of the initial meetings has been to understand the concepts used in the new Standard and identify accounting concerns. Treasury explained that the group identified initial topics for discussion, including (1) how to define a low value asset, (2) the identification of a lease, (3) additional information required from suppliers, (4) discount rates and, (5) the use of practical expedients to ensure consistency in application.

51. The Board commented on the definition of low value items, noting that it should be considered regardless of an entity's capitalisation threshold or the number of

contracts for the asset. The Board also commented that a lessor's incremental rate could prove difficult to obtain so Treasury should actively consider what lessee discount rate should apply.

52. The Treasury introduced some of the challenges that may be faced on potential misalignment between accounts, budgets and Estimates if IFRS 16 were to be adopted.

53. Treasury stated that maintaining two separate frameworks for financial reporting and National Accounts would be challenging and therefore the ONS will be running their work plan in parallel to assess the extent of the potential misalignment. The Board discussed whether there was any way of avoiding the misalignment between accounts, budgets and Estimates. The ONS explained that this was unlikely as whilst ESA10 was more aligned with IAS 17, the framework was unlikely to change in time for the IFRS 16 introduction.

54. The Board noted the progress made and stated, aside from the budgeting misalignment, the private sector was also facing significant issues in applying the requirements of the Standard.

Future considerations

55. The Board will continue to review the implications of the introduction of IFRS 16 and provide advice on the implementation plans and activities undertaken by the Relevant Authorities.

Other issues

Discount Rates

56. The Treasury submitted a paper to the Board setting out the discount rates to be applied for 2016-17. The Treasury then asked for the Board's view on delaying the long-term discount rate and conducting a full review of the discount rate policy. This was driven by current negative rates and observations that discussions on liabilities can be disproportionately focussed on trying to conceptually understand the meaning of negative rates. The Chair stated it was confusing how the methodology led to a negative rate. The Board discussed that if an inflationary discount rate is used then it is possible to have a negative rate, however it may be better to include inflation in the cashflow forecasts and then discount using a positive rate.

57. The Board discussed whether to update the long-term rate at each Spending Review cycle or to update annually in line with the short-term rate methodology. The Treasury stated that stability in the long-term rate ensures that Parliament has confidence in the numbers presented and that annual updates could lead to large fluctuations year-on-year. The Board agreed to delay the long-term rate update.
58. The Treasury also introduced a paper to the Board proposing to undertake a review of the discount rate methodology. The paper provided a project plan and the Treasury asked the Board for its view on the scope, objectives and timing of the review. The Board asked whether there were any links between this project and policy methodologies on what discount rate to apply, for example, when calculating compensation payments. No direct links were identified and the Treasury confirmed that the review had been initiated independently of the discount rate setting process for compensation cases, but it would be assessing the policy interaction in case there are any consequential effects.
59. The Board asked if there are any issues in the public sector that are different to the private sector. The Treasury explained that there are issues particular to the public sector, noting the review was an opportunity to look at the rationale, conceptual understanding of the Standard and the application of the discount rate methodology. The Board also discussed the pension discount rate, noting it was positive which increased the liabilities in WGA. A negative discount rate applied may complicate the understanding of the financial statements. The Chair highlighted the importance for the Treasury to meet the timetable set out in the paper.

Future considerations

60. Treasury to update the Board on initial findings in the November meeting.

Whole of Government Accounts

61. The Treasury introduced a paper to the Board highlighting the key trends from the 2014-15 accounts that were published at the end of May. The Treasury highlighted that two qualifications had been removed relating to 3G/4G income and the valuation of school assets. There had also been a significant reduction in the 'front half' of the report as the principles of *Simplifying and Streamlining* were applied. The focus for 2015-16 will be on reviewing disclosures. Treasury also informed the board that the WGA team will also be operating an account manager approach to provide more tailored advice and support to departments. The Chair thanked the WGA team and acknowledged the good work being undertaken.

62. The Treasury updated the Board on the WGA strategy for 2015-16. This was focussed on improving timeliness, simplifying the accounts and implementing a communications strategy to raise the profile of the accounts. The Board welcomed this but expressed a desire for the accounts to be more widely used by the public and Parliament. They suggested giving departments greater access to the WGA data. The Treasury agreed and the NAO mentioned that their own analytical website was available for users to query data, but remained a work in progress. The Treasury also updated the Board on the scope of the WGA accounts and stated that housing associations and RBS would not be consolidated in the 2015-16 accounts.

Simplifying and Streamlining

63. The Treasury stated that following the introduction of the *Simplifying and Streamlining Project* in 2015-16 they had now conducted a high-level post implementation review with the 17 main departments, account preparers, Parliamentary Scrutiny Unit and the NAO. Feedback from the Public Administration and Constitutional Affairs Committee inquiry into resource accounts was also considered. Feedback had been positive and departments would like to go further to make iterative improvements. Treasury asked for the Board to review the feedback and to share good practice from both the public and private sectors. The Welsh Government told the Board that they were supportive of simplification but their Public Accounts Committee had asked what more they could do. They also stated that their auditors had faced difficulties given the amount of information presented in the revised report. The Board also questioned whether the performance report should be audited against the financial statements to ensure it matched. The NAO confirmed that the report was reviewed in line with their consistency checks but was not formally audited. The Board discussed that the quality of reports varied across government departments and that standards needed to improve. It was important that departments were explicit about their strategic objectives and how they are reporting against them in the financial statements, linking the information to Single Departmental Plans.

64. The Board also recognised that there were multiple citizen users of the accounts and that Treasury needed to test the statements with other representative users to ensure their needs were being met. The Board discussed how some of the information removed from the financial statements had resulted in separate requests from users.

65. The Chair indicated that this had been a good discussion on simplification and the Board fully supported the ongoing work in this area.

Infrastructure Assets in Local Government

66. The Board were informed by CIPFA that the implementation of depreciated Replacement Cost (DRC) for highway infrastructure in Local Government would be delayed until 2017-18. This was due to the fact that the provisional central rate information publication was delayed and implementation in 2016-17 is no longer feasible. The Board expressed their disappointment in the delay in providing central rates but said that the existing momentum should be maintained. The Board also stated that it was important to have robust information on the central rates and sufficient assurance that these had been applied appropriately to local authorities.
67. The Board were assured that implementation would proceed in 2017-18.

Future considerations

68. The Board will be kept informed of the progress made in implementing DRC for valuing highway infrastructure in Local Government

FReM 2016-17 and 2017-18

69. The Treasury introduced a paper providing the Board with the revised Financial Reporting Manual (FReM) 2016-17 and illustrative statements. The draft FReM and illustrative statements for 2017-18 were also presented to the Board for consideration.
70. Minor changes were proposed to the 2016-17 FReM to correct errors and inconsistencies and no additional changes were proposed for the draft 2017-18 FReM. The Treasury noted that the 2017-18 FReM will need to be updated once the CIPFA/ LASAAC have considered the impact of the delay to implementation of DRC for valuing highways network assets.
71. The Board asked whether the accountability report was capturing everything it should and whether fees and charges should be audited as part of financial statements. The NAO agreed to work with Treasury to confirm the sections of the accountability report that were subject to audit.
72. The Board endorsed both versions of the FReM, with any final comments should be passed to the Treasury before publication.

FRAB Terms of Reference

73. Treasury explained that the terms of reference for the FRAB were last updated in 2011 and were due for review by the Board. The Board were advised of the Public Administration and Constitutional Affairs Committee report into government accounts was due shortly and there may be recommendations that the FRAB should consider.

74. The Board agreed to provide email comments.

Future considerations

75. The Board will consider the recommendations of the PACAC committee and keep the Board's terms of reference up to date.

Accounting standard or reporting issue	Board meeting where the accounting standard or issue was discussed		
	June 2016	November 2016	March 2017
IFRS			
IFRS 9, <i>Financial instruments</i>	✓	✓	✓
IFRS 15, <i>Revenue from Contracts with Customers</i>	✓	✓	✓
IFRS 16, <i>Leases</i>	✓	✓	✓
Other issues			
<i>Discount rates</i>		✓	✓
<i>Whole of Government Accounts (WGA)</i>	✓	✓	
<i>Simplifying and streamlining statutory accounts</i>		✓	
<i>Infrastructure Assets in Local Government</i>		✓	
<i>FReM 2016-17 and 2017-18</i>		✓	
<i>FRAB Terms of Reference</i>			✓

Annex A

Board attendance record

Name	Jun 2016	Nov 2016	Mar 2016
Chair			
Kathryn Cearns ⁶	✓		
Ian Mackintosh ⁷		✓	✓
Independent / external members			
Andrew Buchanan	✓	✓	✓
Anthony Appleton	✓		✓
Ron Hodges		✓	✓
Veronica Poole	✓	✓	
Preparers / users			
Gareth Caller	✓	✓	
David Hobbs	✓	✓	✓
Bob Branson	✓	✓	✓
Ruth Elliot	✓	✓	✓
Ian Webber		✓	
Joseph McLachlan			
Derek Yule			
Auditors			
David Aldous	✓	✓	✓
Kate Mathers		✓	

⁶ Kathryn's term as chair came to an end on the 23rd June 16

⁷ Ian Mackintosh took up his term as chair on the 24th November 16

Russel Frith	✓	✓	✓
Relevant Authorities			
Aileen Wright	✓	✓	✓
Andrew Baigent	✓	✓	✓
Alison Scott		✓	✓
Joanne McBurney	✓	✓	
Gawain Evans	✓	✓	✓
Vicky Rock	✓	✓	✓
Jason Dorsett			
Parliamentary Observer			
Craig Mackinlay MP		✓	

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