

Y Pwyllgor Cyllid

Lleoliad:

Ystafell Bwyllgora 2 – y Senedd

Dyddiad:

Dydd Mercher, 10 Rhagfyr 2014

Amser:

09.00

Cynulliad
Cenedlaethol
Cymru

National
Assembly for
Wales



I gael rhagor o wybodaeth, cysylltwch â:

Bethan Davies

Clerc y Pwyllgor

0300 200 6565

SeneddCyllid@Cynulliad.Cymru

Agenda

1 Cyflwyniadau, ymddiheuriadau a dirprwyon (09:00)

2 Papurau i'w nodi (09:00–09:05) (Tudalennau 1 – 5)

3 Ymchwiliad i'r arfer gorau mewn prosesau cyllidebol: Sesiwn dystiolaeth 5 (09:05–10:30) (Tudalennau 6 – 17)

FIN(4)–24–14_w – Papur 1 – Tystiolaeth gan y Gweinidog Cyllid a Busnes y Llywodraeth

Briff gan y Gwasanaeth Ymchwil

Jane Hutt AC, y Gweinidog Cyllid a Busnes y Llywodraeth

Andrew Jeffreys, Cyfarwyddwr Trysorlys, Gwasanaethau Corfforaethol

Matt Denham–Jones, Pennaeth Rheoli a Chofnodi Cyllidebau Ariannol

Jeff Andrews, Cyngorydd Polisi Arbenigol

Egwyl (10.30–10.40)

4 Swyddfa Archwilio Cymru: Adroddiad ar y fflyd (10:40–11:10)

(Tudalennau 18 – 55)

FIN(4)-24-14 - Papur 2 – Adroddiad Baker Tilly

FIN(4)-24-14 - Papur 3 - Papur Briffio gan Swyddfa Archwilio Cymru ynghylch

Adroddiad Baker Tilly

Research Briefing

Isobel Garner, Cadeirydd, Bwrdd Swyddfa Archwilio Cymru

Mr Kevin Thomas, Cyfarwyddwr y Gwasanaethau Corfforaethol, Swyddfa

Archwilio Cymru

Nicola Evans, Rheolwr Cyllid, Swyddfa Archwilio Cymru

5 Swyddfa Archwilio Cymru: Ystyried Cynllun Ffioedd (11.10 – 11.25)

(Tudalennau 56 – 83)

FIN(4)-24-14 – Papur 4 – Cynllun Ffioedd Swyddfa Archwilio 2015

Isobel Garner, Cadeirydd, Bwrdd Swyddfa Archwilio Cymru

Mr Kevin Thomas, Cyfarwyddwr y Gwasanaethau Corfforaethol, Swyddfa Archwilio

Cymru

Nicola Evans, Rheolwr Cyllid, Swyddfa Archwilio Cymru

6 Cynnig o dan Reol Sefydlog 17.42 i benderfynu gwahardd y cyhoedd o'r cyfarfod ar gyfer y busnes canlynol: (11:25)

Eitemau 7, 8 & 9

7 Swyddfa Archwilio Cymru: Caffael archwilwyr (11:25–11:55)

(Tudalennau 84 – 91)

FIN(4)-24-14 - Papur 5 - Nodyn Briffio ar gyfer Gwasanaethau Archwilio Allanol

Isobel Garner, Cadeirydd, Bwrdd Swyddfa Archwilio Cymru

Mr Kevin Thomas, Cyfarwyddwr y Gwasanaethau Corfforaethol, Swyddfa

Archwilio Cymru

Nicola Evans, Rheolwr Cyllid, Swyddfa Archwilio Cymru

8 Swyddfa Archwilio Cymru: Adroddiad ar y Fflyd – Trafod y dystiolaeth (11:55–12:00)

9 Swyddfa Archwilio Cymru: Trafod y Cynllun Ffioedd – Trafod y dystiolaeth a ddaeth i law (12:00–12:05)

10 Ymchwiliad i'r arfer gorau mewn prosesau cyllidebol: Trafod y dystiolaeth a ddaeth i law (12:05–12:35)

Y Pwyllgor Cyllid

Meeting Venue: Ystafell Bwyllgora 2 - y Senedd

Meeting date: Dydd Mercher, 26 Tachwedd 2014

Meeting time: 09.00 - 10.30

Cynulliad
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Cymru

National
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Wales



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Concise Minutes: MeetingTitle

Assembly Members:

Jocelyn Davies AC (Cadeirydd)
Peter Black AC
Christine Chapman AC
Mike Hedges AC
Alun Ffred Jones AC
Ann Jones AC
Julie Morgan AC
Nick Ramsay AC

Witnesses:

Carl Sargeant AC, Y Gweinidog Cyfoeth Naturiol
Neil Hemington, Llywodraeth Cymru
Dion Thomas, Llywodraeth Cymru
Gemma Christian, Llywodraeth Cymru

Committee Staff:

Bethan Davies (Clerc)
Meriel Singleton (Ail Clerc)
Leanne Hatcher (Ail Clerc)
Joanest Varney-Jackson (Cyngorydd Cyfreithiol)
Martin Jennings (Ymchwilydd)
Helen Jones (Ymchwilydd)

- 1 Cyflwyniadau, ymddiheuriadau a dirprwyon
 - 1.1 Croesawodd y Cadeirydd yr Aelodau i'r Pwyllgor.
 - 1.2 Ni chafwyd unrhyw ymddiheuriadau.

- 2 Papurau i'w nodi
 21. Nodwyd y papurau.

3 Y Bil Cynllunio (Cymru): Goblygiadau Ariannol y Bil

3.1 Holodd y Pwyllgor y Gweinidog Cyfoeth Naturiol am oblygiadau ariannol y Bil Cynllunio (Cymru).

3.2 Cytunodd y Gweinidog i ddarparu'r canlynol i'r Pwyllgor:

- Y ddogfen ar weithgaredd cysylltiedig â pherfformiad y 25 awdurdod cynllunio.
- Y dangosyddion perfformiad ar gyfer Arolygiaeth Cynllunio Cymru.
- Rhestr o'r Awdurdodau Cynllunio Lleol sydd eisoes wedi mabwysiadu Cynlluniau Datblygu Lleol a statws cynlluniau gweddill yr Awdurdodau Lleol.
- Canran y ceisiadau a gaiff eu prosesu o fewn y cyfnod safonol ar gyfer ceisiadau cynllunio, sef wyth wythnos.

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

14. Derbyniodd y Pwyllgor y cynnig.

5 Bil Cynllunio (Cymru): Trafod y dystiolaeth a ddaeth i law

7.1 Trafododd y Pwyllgor y dystiolaeth a ddaeth i law.

6 Ymchwiliad i Arferion Gorau o ran y Gyllideb Rhan II

6.1 Ystyriodd y Pwyllgor y papurau.

7 Blaenraglen waith

6.1 Trafododd yr Aelodau y rhaglen waith ar gyfer tymor y gwanwyn a'i nodi.

24 Heol y Gadeirlan / Cathedral Road
Caerdydd / Cardiff CF11 9LJ
Ffôn / Tel: 029 20 320500
E-bost / Email: info@wao.gov.uk
www.wao.gov.uk

Mr Alun Ffred Jones AM
Chair, Environment & Sustainability Committee
National Assembly for Wales
Cardiff Bay
CF99 1NA

Date: 25 November 2014
Our ref: HVT/2238/fgb
Page: 1 of 3

Dear Alun

THE WELL-BEING OF FUTURE GENERATIONS (WALES) BILL: DISCUSSIONS BETWEEN THE MINISTER FOR NATURAL RESOURCES AND THE AUDITOR GENERAL

I am writing to provide the Committee with an update on the discussions between my lawyers and policy officials and those of the Welsh Government, following the Minister's meeting with me on 4 November 2014.

The main issues that have been the subject of discussion have been our disagreement as to the requirements of existing audit duties in relation to the Bill, and our disagreement as to the National Assembly's legislative competence to introduce new duties on the Auditor General in relation to the Bill:

- In terms of the disagreement as to existing audit duties, the Welsh Government had been of the view that the Auditor General's existing duties in the audit of the accounts of local government and NHS bodies meant that the Auditor General was under a duty to consider the effectiveness and efficiency in the "setting of well-being objectives and taking all reasonable steps to achieve the objectives" (paragraph 390 of the Explanatory Memorandum).
- On the National Assembly's legislative competence, the Welsh Government had been of the view that providing a new duty relating to economy, efficiency and effectiveness on the Auditor General was outside competence.

As the Committee is aware, the advice provided to me by Peter Oldham QC indicated that neither of these Welsh Government views of the law were correct.

The Minister and I met to discuss these matters on 4 November. That helpful meeting was followed by a meeting of our respective lawyers on 17 November, and a series of meetings between our officials held between 19 and 25 November. As a result of those discussions, the Minister has agreed a Policy Note with me, a copy of which is appended to this letter.

I welcome the Welsh Government's proposal of a duty as it is implicit recognition that, in the absence of an existing duty to review the effectiveness of compliance with the Bill, there is indeed a need for a new duty on the Auditor General. It also serves to acknowledge that there is no existing duty on the Auditor General to audit the effectiveness of the setting of well-being objectives (and the Welsh Government has agreed to amend paragraph 390 of its Explanatory Memorandum accordingly). I also welcome the Welsh Government's acceptance of my suggestion that, in the interests of timely and proportionate reporting, the provisions for reporting on the exercise of such a duty should not be tied to an annual cycle but should instead provide some alignment with the Future Generations Commissioner's Future Generations report.

In my view, the enclosed Policy Note sets out a role for the Auditor General that will provide a reasonable degree of consistent audit examination of the setting and achieving of well-being objectives across the Welsh public sector. The Minister has indicated to me that the Policy Note will be translated into an appropriate Government amendment to the Bill, and I await sight of the precise wording of the proposed duty.

I should be happy to provide further explanation if the Committee would find that helpful.

Given the interests of the Public Accounts Committee and the Finance Committee, I am copying this response to Darren Millar AM and Jocelyn Davies AM. A copy also goes to Gareth Jones at the Welsh Government.

Yours sincerely



HUW VAUGHAN THOMAS
AUDITOR GENERAL FOR WALES

Enc: Annex: Policy note agreed between the Minister for Natural Resources and the Auditor General for Wales

cc Mr Darren Millar AM
Ms Jocelyn Davies AM
Mr Gareth Jones OBE

ANNEX: POLICY NOTE AGREED BETWEEN THE MINISTER FOR NATURAL RESOURCES AND THE AUDITOR GENERAL FOR WALES

WELL-BEING OF FUTURE GENERATIONS BILL

As suggested by the Auditor General to the Committee, we agree that there should be a new duty on the Auditor General that requires him to examine and report on the application of the governance approaches in both the setting and also the achieving of objectives by public bodies. We are also in agreement that the Auditor General should lay before the Assembly a report on the finding of those examinations in a way that allows the reports to complement the Future Generations Commissioner's FG report and to lay (and therefore publish) the reports.

Proposed Role of the Auditor General

The Welsh Government has proposed that the Auditor General would regularly examine how the bodies have applied the five identified governance approaches of sustainable development. This means looking at the arrangements they have in place to ensure that they take account of the long term, the need for an integrated approach, working with others, involving people, and taking preventative action in both setting and taking steps to meet their well-being objectives.

The Auditor General would therefore be able to consider issues such as whether the body can show that it has organised itself to have robust mechanisms and procedures in place and whether these are actually being used, that is, are the governance approaches being applied when the body is making key decisions about setting well-being objectives and also when taking steps to achieve them.

Such an examination would not be a simple tick box exercise to review whether or not the body actually has well-being objectives but would be an examination of how seriously the public sector is taking sustainable development. How the Auditor General carries out this examination should be at his discretion so that he has flexibility to do so in a proportionate way.

It is not envisaged that under this duty the Auditor General would look at whether the objectives are the „right“ objectives, but whether the public body has gone the right way, i.e. embedded the governance approaches in setting the objectives, and then achieving them.

Eitem 3

PWYLLGOR CYLLID – YMCHWILIAD I BROSESAU CYLLIDEBOL ARFER GORAU - RHAN 2

Tystiolaeth gan y Gweinidog Cyllid a Busnes y Llywodraeth

Cyflwyniad

1. Mae'r papur hwn yn darparu tystiolaeth i lywio ymchwiliad y Pwyllgor Cyllid i Brosesau Cyllidebol Arfer Gorau - Rhan 2
2. Mae'r rhan hon o'r ymchwiliad yn ystyried y gwaith o gynllunio a rhoi gweithdrefnau cyllidebol newydd ar waith. Mae'r Pwyllgor wedi gofyn am safbwyntiau ar:
 - * Materion treth a benthyca;
 - * Rheoli risg gyllidebol;
 - * Prosesau cyllidebol tryloyw a dealladwy;
 - * Cynllunio cyllideb y DU;
 - * Gweithredu

Cefndir

3. Mae Bil Cymru, sy'n cael ei ystyried ar hyn o bryd gan Senedd y DU, yn cynnwys amrywiaeth o fesurau diwygio ariannol a fyddai'n rhoi'r canlynol i Gymru:
 - pwerau i gyflwyno trethi newydd i Gymru yn lle treth dir y dreth stamp a threth dirlenwi'r DU;
 - pwerau i greu trethi datganoledig newydd ar sail achosion unigol;
 - datganoli treth incwm yn rhannol, os caiff hyn ei gefnogi gan bobl Cymru mewn refferendwm;
 - pwerau benthyca ar gyfer buddsoddiad cyfalaf o hyd at £500 miliwn i gyd;
 - pwerau benthyca (hyd o £500 miliwn) i reoli amrywiadau cyllidebol byrdymor sy'n deillio o ddatganoli trethi.
4. Byddai Bil Cymru yn galluogi'r Cynulliad i bennu ei gweithdrefnau cyllidebol ei hun.
5. Yn ddiweddar, cwblhaodd Bil Cymru y Cyfnod Adrodd yn Nhŷ'r Arglwyddi, a disgwylir iddo gael Cydsyniad Brenhinol cyn diwedd y Senedd gyfredol (h.y. cyn diwedd Mawrth 2015).
6. Ynghyd â Bil Cymru, cyhoeddodd Llywodraeth y DU Bapur Gorchymyn - 'Bil Cymru: Atebolrwydd a Grymuso Ariannol' - sy'n nodi y dylai trethi newydd Cymru a gyflwynir yn lle treth dir y dreth stamp a threth dirlenwi'r DU gael eu cyflwyno ym mis Ebrill 2018.

Tystiolaeth

Materion treth a benthyca

7. Ar 19 Tachwedd, cyhoeddodd Llywodraeth Cymru Bapur y Trysorlys 'Pwerau treth, amcanion, egwyddorion a blaenoriaethau'¹ yn cynnwys rhai ffeithiau allweddol am drethi.
8. Ynghyd â datganoli pwerau treth newydd, bydd angen addasu'r grant bloc i adlewyrchu'r refeniw llai sy'n llifo i Drysorlys y DU. Dylai'r achosion hyn o wrthbwysu'r grant bloc gael eu cyfrifo mewn ffordd deg a thryloyw sy'n ystyried nodweddion y sylfaen dreth berthnasol.
9. Cynigiodd Comisiwn Holtham Llywodraeth Cymru y dull 'Holtham offset' fel y'i gelwir fel ffordd deg o gyfuno refeniw treth datganoledig â chyllid grant bloc parhaus. Cytunwyd ar y dull hwnnw ar gyfer yr Alban mewn perthynas â threth incwm a hwn fyddai'r dull disgwylidig ar gyfer Cymru, pe bai cyfradd dreth incwm Gymreig yn cael ei chyflwyno yn y dyfodol.
10. Ni chytunodd Llywodraeth yr Alban a Thrysorlys EM eto ar y dull gwrthbwysu ar gyfer y trethi llai yn yr Alban, a ddaw i rym o 1 Ebrill 2015.
11. Sefydlwyd Cyd-bwyllgor y Trysorlys (JEC), gan gynnwys y Prif Ysgrifennydd i'r Trysorlys, Ysgrifennydd Gwladol Cymru, Ysgrifennydd Ariannol y Trysorlys a mi, i oruchwylio'r gwaith o drosglwyddo'r pwerau ariannol newydd i Gymru a gynhwysir ym Mil Cymru. Yn ei gyfarfod cyntaf (20 Hydref), cytunwyd ar yr egwyddorion a ddylai fod yn sail i'r addasiadau i'r grant bloc. Bydd y rhain yn ceisio sicrhau tegwch i Lywodraeth y DU a Llywodraeth Cymru drwy leihau'r risgiau o ariannu trosglwyddiadau i Lywodraeth y DU a Llywodraeth Cymru, gan gynnwys 'gorlif' polisïau ac osgoi trethi, a sicrhau bod dulliau'n gyson â meini prawf Azores ac egwyddorion Cymorth Gwladwriaethol.
12. Mae'r Cynnig Trawsbleidiol y cytunwyd arno'n unfrydol ar Ddyfodol Datganoli yng Nghymru (20 Hydref 2014) wedi sefydlu'r blaenoriaethau uniongyrchol i Gymru mewn perthynas â datganoli cyllidol pellach (yn ychwanegol at yr hyn sydd ym Mil Cymru), gan gynnwys: datganoli toll teithwyr awyr teithiau hir uniongyrchol ac, yn dibynnu ar yr hyn y cytunir arno ar gyfer y Gweinyddiaethau Datganoledig eraill, ddatganoli treth gorfforaeth o bosibl. Dylai'r rhain, a'r blaenoriaethau eraill, gael eu hategu gan benderfyniad ar y mater 'ariannu teg' drwy weithredu cyllid gwaelodol.
13. Caiff pwerau benthyca cyfalaf newydd Llywodraeth Cymru eu cyflwyno ar yr un pryd â threthi Cymru i ddisodli treth dir y dreth stamp a threth dirlenwi'r DU, ym mis Ebrill 2018. Cyn y dyddiad hwn, mae Llywodraeth y

¹ Papur y Trysorlys - Pwerau treth, diben, egwyddorion a blaenoriaethau

DU caniatáu 'mynediad cynnar' i fenthyciadau i gyfrannu at wella'r M4 yn ne-ddwyrain Cymru os bydd angen. Mae Llywodraeth Cymru yn ymrwymedig i ddefnyddio'r pwerau benthyca newydd llawn, ochr yn ochr â'r gyllideb cyfalaf a mesurau ariannu arloesol, er mwyn bod o fudd i bob rhan o Gymru.

Rheoli risg gyllidebol

14. Bydd datganoli trethi yn creu dimensiwn newydd o ran cynllunio a modelu yn Llywodraeth Cymru a fydd yn galw am ddatblygu prosesau rhagamcanu a modelu newydd. Mae gofynion capasiti'r cyfrifoldebau cyllidol cynyddol hyn yn cael eu hystyried ac eir i'r afael â hwy.
15. Bydd y Swyddfa Cyfrifoldeb Cyllidebol yn rhagamcanu derbyniadau Cymru ar gyfer treth dir y dreth stamp, treth dirlenwi, ardoll agregau a derbyniadau treth incwm Cymru, am y tro cyntaf, fel rhan o'r rhagolygon cyllidol sy'n cyd-fynd â Datganiad yr Hydref ar 3 Rhagfyr 2014. Bydd Llywodraeth Cymru yn rhagamcanu refeniw o'r trethi newydd ar gyfer treth dir y dreth stamp a'r dreth dirlenwi, pan fydd y trefniadau ar gyfer y trethi hyn yn ddigon clir.
16. Mae'r Swyddfa Cyfrifoldeb Cyllidebol eisoes yn cyhoeddi rhagolygon o dderbyniadau'r Alban ar gyfer y trethi hynny a gaiff eu datganoli i Lywodraeth yr Alban o dan delerau Deddf yr Alban.
17. Er mwyn rheoli'r anwadalrwydd o ran datganoli trethi, mae Bil Cymru yn darparu ar gyfer pwerau benthyca refeniw byrdymor o hyd at £500m. Ochr yn ochr â hyn, mae'r Papur Gorchymyn yn disgrifio'r gronfa arian parod a fydd yn galluogi Llywodraeth Cymru i arbed derbyniadau treth pan fyddant yn fwy na'r rhagamcanion, ac i ddefnyddio'r arbedion hynny i gynnal lefelau gwariant ar adeg pan fydd derbyniadau treth yn is na'r hyn a ragamcanwyd.
18. Mae'r dull o reoli unrhyw anwadalrwydd sy'n deillio o ddatganoli ardrethi annomestig wrthi'n cael ei drafod â'r Trysorlys.

Prosesau cyllidebol tryloyw a dealladwy

19. Cymerwyd camau dros y blynyddoedd diwethaf i adolygu dull cyflwyno a thryloywder cynlluniau gwario Llywodraeth Cymru i gefnogi proses graffu gynyddol. Roedd Protocol y Gyllideb, a gymeradwywyd gan y Cynulliad yn 2012, yn garreg filltir bwysig arall yn y rhaglen barhaus o waith i ystyried tryloywder cynigion cyllidebol a sut y gall Llywodraeth Cymru gefnogi'r Cynulliad yn ei broses graffu. Fel rhan o'r gwaith hwn, gwnaed ymrwymiad i ddarparu adroddiad ysgrifenedig ar yr all-dro terfynol i'r Pwyllgor Cyllid - arwydd clir o'r ymrwymiad i weithio'n agored ac yn dryloyw.
20. Nid oes un fformat cyllidebol a all fodloni'r holl ofynion o ran gwybodaeth. Mae'n bwysig deall, er y gwneir penderfyniadau strategol yn yr hydref, bydd manylion gweithredol cynlluniau'r gyllideb yn parhau i ddatblygu hyd

at ddechrau'r flwyddyn ariannol. Mae angen cydbwysedd rhwng yr ymrwymiad i ddarparu gwybodaeth â'r angen i'r wybodaeth honno barhau i fod yn ystyrllon.

21. Mae Llywodraeth Cymru wedi dangos yn gyson ei hymrwymiad i ymgysylltu â staff rheng flaen sy'n darparu ein gwasanaethau cyhoeddus hollbwysig ledled Cymru, a gwranddo arnynt. Mae'r gwaith ymgysylltu hwn wedi bod yn bwysicach nag erioed dros y blynyddoedd diwethaf, gan weithio ar y cyd â phartneriaid cyflawni i gynnal y dasg o ddarparu gwasanaethau o ansawdd uchel tra'n wynebu toriadau sylweddol iawn i'r gyllideb. Yn y cyd-destun hwn y mae'r Gweinidog Cyllid a Busnes y Llywodraeth wedi ymwneud ag ystod eang o bobl drwy gydol Taith Cyllideb 2014 er mwyn paratoi ar gyfer cyflwyno Cyllideb Ddrafft 2015-16 ym mis Medi 2014.
22. Mae ymrwymiad i barhau â'r dull cydweithredol ac ymgynghorol hwn yng nghyd-destun cyllidebau yn y dyfodol er mwyn sicrhau bod dogfennaeth gyllidebol Llywodraeth Cymru yn agored, tryloyw a hygyrch. Mae angen adolygu hyn yn gyson wrth i ni ddatblygu cyllideb y dyfodol yng ngoleuni Bil Cymru.

Cynllunio cyllideb y DU

23. Cadarnhaodd Papur Gorchymyn Bil Cymru y gwaith o sefydlu Cyd-bwyllgor y Trysorlys ar gyfer Gweinidogion Cymru a Gweinidogion y DU er mwyn goruchwyllo'r broses o drosglwyddo'r pwerau ariannol newydd. Cynhaliwyd cyfarfod cyntaf y Cyd-bwyllgor ar 20 Hydref 2014.
24. O gofio mai Llywodraeth y DU fydd yn parhau i ddarparu'r rhan fwyaf o gyllid Llywodraeth Cymru drwy gyfrwng bloc Cymru, bydd angen parhau i weithio o fewn cyfyngiadau eu prosesau a'u hamserlenni.
25. Mae angen ymdrin hefyd â'r modd y gellir cydbwysu gofynion y broses graffu â'r angen i ddarparu sicrwydd i bartneriaid cyflawni ynghyd â'r angen i roi hyblygrwydd i'r Llywodraeth i ymateb i amgylchiadau newidiol.
26. Mae pwerau cyllidol newydd a ddarparwyd gan Fil Cymru yn cynnig y cyfle i ystyried y weithdrefn gyllidebol orau yn y bôn a llunio proses sy'n effeithiol ac yn gymesur, gan gydnabod y cyfyngiadau rydym yn gweithredu oddi tanynt.

Gweithredu

27. Ar y cam hwn, dylid cydnabod bod Llywodraeth Cymru wrthi'n trafod llawer o'r manylion sy'n ymwneud â gweithredu Bil Cymru. Felly, mae'n debygol y bydd newidiadau ar y lefel weithredol hon wrth i'r gwaith hwn ddatblygu.

28. Bydd angen gwneud newidiadau i weithdrefnau cyllidebol Cynulliad Cenedlaethol Cymru wrth roi cyfrifoldebau cyllidol newydd o dan Fil Cymru ar waith. Mae Bil Cymru yn cynnig y cyfle i ystyried unrhyw newidiadau o fewn fframweithiau statudol ac anstatudol. Mae hefyd yn cynnig amserlen hyblyg ar gyfer gwneud newidiadau posibl i'r ddarpariaeth statudol.
29. Mae angen i'r newidiadau i'r gweithdrefnau cyllidebol, o leiaf, gynnwys derbyn referniw a godwyd o drethi datganoledig a'r gwariant dilynol a derbyn, gwario ac ad-dalu cronfeydd ariannol a ddefnyddiwyd o dan bwerau benthyca cynyddol.
30. Gellid gweithredu'r newidiadau hyn drwy ddefnyddio'r fframwaith cyfreithiol presennol o fewn Deddf Llywodraeth Cymru 2006. Byddai hyn yn ddull hyblyg o ystyried gweithrediad parhaus pwerau cyllidol newydd o dan Fil Cymru, ynghyd â'r datblygiadau ar gyfer gwaith datganoli cyllidol pellach.
31. Er mwyn rhoi'r newidiadau angenrheidiol ar waith, byddai angen diwygio Rheolau Sefydlog Cynulliad Cenedlaethol Cymru a/neu Brococol y Gyllideb rhwng Llywodraeth Cymru a'r Pwyllgor Cyllid i nodi'n glir y wybodaeth ychwanegol i'w darparu er mwyn sicrhau tryloywder a phroses o graffu'n effeithiol ar y pwerau cyllidol newydd. Byddai'r Cynigion Cyllidebol Blynyddol ac Atodol yn cael eu cadw fel ffordd o gymeradwyo'r gyllideb yn gyfreithiol.
32. Yn yr Alban, rhoddwyd yr un pwerau cyllidol ar waith ar sail anstatudol. Diwygiwyd y Cytundeb Ysgrifenedig rhwng Llywodraeth yr Alban a'r Pwyllgor Cyllid i roi manylion y wybodaeth y byddai Llywodraeth yr Alban yn ei darparu mewn perthynas â threthi datganoledig a benthyciadau yn ei dogfennaeth ar Gyllideb Ddrafft 2015-16.
33. Mae Bil Cymru hefyd yn cynnig y cyfle i ystyried y newidiadau ehangach i'r gweithdrefnau cyllidebol. Nodwyd rhai ohonynt eisoes yn ymchwiliad y Pwyllgor, megis cyllidebau yn seiliedig ar ganlyniadau, cynllunio tymor canolig i'r tymor hir a chysoni cyllidebau a chyfrifon.

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Value for Money Report 2013: Fleet Cars and Travel & Subsistence

Wales Audit Office: Swyddfa Archwilio Cymru

10th September 2014

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1. Executive Summary

Objectives

This Value for Money (VfM) review was commissioned to identify whether the Wales Audit Office (WAO) fleet car scheme and Travel & Subsistence arrangements are fit for purpose and in line with other organisations in the private and public sector. The WAO requested that the VfM review benchmarks the WAO's arrangements to other public and private sector organisations. Five objectives were agreed for this review, as follows:

- Compare the WAO's fleet scheme arrangements with those in place in other public / private audit agencies taking into account the cost, the specific operational environment (e.g. geography and logistics), the WAO's corporate priorities and its Corporate Social Responsibility (CSR);
- Assess whether controls are well established in terms of management of the fleet car scheme;
- Assess whether the introduction of the fleet scheme in 2011 has resulted in the cost savings predicted at the time;
- Assess the quality of the management information provided to the managers responsible for the fleet car scheme; and
- Compare the WAO's travel and subsistence arrangements with the reimbursement offered by other public bodies.

Conclusions

- Our review has concluded that there is evidence of increased social responsibility by the WAO in respect of the Health and Safety, wellbeing and environmental responsibility to their staff. Carbon emission reductions have significantly exceeded the target. There is also a robust governance process implemented by the WAO in order to control and monitor the fleet and staff travel arrangements.
- We found that the WAO is proactively looking to reduce the costs of the fleet and travel and subsistence, and that the task was taken seriously by management with a clear desire to improve value for money.
- Opening up the scheme to more staff (trainees and technicians) and the removal of a minimum qualifying annual mileage has led to an increase in the cost of the scheme. This practice is more generous than observed elsewhere, although it is recognised that there are non-financial benefits of offering the scheme to these individuals.
- Allowing staff to claim a protected transport allowance rate for 24 months in comparison to the minimum 13 week notice for changing terms and conditions led to an additional cost of circa £98,000 in the first two years.
- The targets set for the reduction in costs of the lease car scheme and travel and subsistence were insufficiently defined, therefore the WAO has not been able to demonstrate whether it has achieved the improvements targeted.

1. Executive Summary (continued)

Therefore our overall conclusions are as follows:

- **Fleet scheme arrangements** – overall the VfM of the WAO's scheme compares well with other benchmarks and the arrangements contribute towards the goal to improve Corporate Social Responsibility. However there is the need to consider the eligibility of staff across the organisation and there is a potential to reduce costs by tightening the criteria for trainees and technicians
- **Management Controls** – we found that management controls are well established and are working effectively
- **Savings** – savings targets and plans were not tightly defined and therefore there was no mechanism in place to track the level achieved. Going forward the WAO needs a stronger process to agree and monitor targets for reducing costs
- **Management Information** – we found the current management information to be adequate for directors but there is a need to develop the information provided to those below director level
- **Travel & Subsistence** – these arrangements offer VfM and are less generous than others benchmarked

Key Recommendations

Our key recommendations are;

- There needs to be a much tighter definition of cost saving targets in the future with agreed mechanisms for monitoring achievement;
- Management Information should be developed for managers below Director level;
- Eligibility criteria should be re-evaluated to establish whether savings could be made to the cost of the fleet without impinging on the ability of the WAO to recruit and retain key staff.

More detailed recommendations are included in the body of the report.

2. Introduction

The purpose of this report

We were asked by the Public Accounts Committee (PAC) to benchmark the WAO's new fleet car arrangements against those of other organisations in the public and private sector to determine whether the arrangement was comparable with other organisations and if Value for Money (VfM) was being obtained.

It was agreed that we would consider fleet car and travel and subsistence arrangements for PAC consideration.

Our Approach

We obtained and reviewed evidence in addition to interviewing all relevant members of staff who are involved in the operational management of the fleet car scheme.

We gathered evidence from across the public and private sectors to establish whether the WAO's fleet car and transport allowance arrangements are in line with best practice. In addition, travel and subsistence policies and rates from a range of organisations were reviewed to establish whether these were comparable to those of the WAO.

A more detailed method annex has been provided to management with details of the testing undertaken.

Our Team

Our team principally comprised of:

Paul Brown	Engagement Lead
Helen Cargill	Director
Rhys Davies	Assistant Manager
Catrin Lewis	Auditor

Accordingly, for the avoidance of doubt, we emphasise that the work we have performed does not constitute an audit and that this report does not imply the expression of an audit opinion, or the satisfaction of an audit opinion, statutory or otherwise. The sole purpose of this report is to assist the WAO in the appraisal of internal management information used to manage the business.

Use of the report

This report is intended for the sole use of the Wales Audit Office, the Auditor General for Wales and the Finance Committee of the National Assembly for Wales. We understand that reports to Finance Committee are usually in the public domain.

We cannot accept responsibility to any third party in relation to our report and disclaim all liability to any third party in connection therewith. This report should not be disclosed to any third party without the prior written consent of Baker Tilly.

3. Background

Following the merger of the Welsh regions of both the Audit Commission and the National Audit Office (NAO) in 2005 a newly merged organisation called the Wales Audit Office (WAO) was formed. There were a number of ex Audit Commission staff who retained their entitlement to a fleet car or transport allowance as part of their remuneration package. Ex NAO staff, who had not previously been entitled to a fleet car or transport allowance, become eligible providing they travelled at least 5,000 business miles per year. The value of this transport allowance in 2005 was £4,070, rising to £5,750 by April 2010.

In September 2011, the WAO attempted to harmonise benefits, improve the cost effectiveness of the fleet and contribute towards the Health and Safety and Sustainability Agenda. At this point, c270 WAO staff were travelling over 1 million business miles per year, at an annual cost of £1.1m which produced around 1,000 tonnes of CO₂. The objective of the review was to:

- Reduce the value of the fleet car / transport allowance;
- Remove the perverse incentives created by the 5,000 miles qualifying criteria for transport allowance;
- Provide better management of staff Health and Safety;
- Increase Corporate Social Responsibility through a reduction in carbon footprint;
- Reduce travel by staff; and
- Increase the use of Technology for meetings e.g. video conferencing.

The WAO followed the Environmental Agency framework contract for lease cars. As part of the fleet review, the lease car contract was re-tendered through the Government's OGC procurement framework. Five leasing companies expressed an interest however only one company, Lex Autolease, submitted a tender. Extensive discussion took place in addition to the costs provided by Lex Autolease being compared and benchmarked against the WAO's existing supplier, Hitachi, and the contract was subsequently awarded to Lex Autolease. Further negotiations were held with Lex Autolease to minimise the risk of excessive end of term charges being applied. Consideration was also given to prior experience of the provider.

Once the tender had been awarded, a whole life cost analysis was undertaken on the entire range of fleet cars available to lease from Lex Autolease to identify the best options in terms of CO₂ emissions; NCAP safety rating; and the range of business appropriate cars.

3. Background (continued)

As a result of the whole life cost exercise, three brands of cars were identified as satisfying the WAO's criteria; Toyota, Peugeot and Honda.

The level of allowance and the criteria for eligibility to participate in the fleet car scheme (or to receive a transport allowance) were also reviewed as part of the exercise. Staff who did not meet the eligibility criteria would claim the HMRC private mileage rate. These changes included the reduction transport allowance for new staff; the removal of minimum travel threshold of 5,000 miles and the transport allowance for trainees and technicians.

Pay Bands	Old monthly car lease allowance	Old monthly travel allowance	New monthly lease allowance	New monthly travel allowance
Pay bands 7-10	£340	£480	£340	£430
Pay bands 3-6	£280	£480	£280	£370
Trainees	£0	£0	N/A	£370

The changes became effective from September 2011. Eligible staff were given the option of a lease car or transport allowance. Where staff selected the option of a lease car the criteria for the vehicle had already been established through the whole life cost exercise. Criteria were also defined for those staff opting to receive the transport allowance. Such criteria include that the car is fit for business purposes; emissions were limited to 140g/km and that the insurance of these vehicles was the responsibility of the staff at the WAO.

It was anticipated that, following recommendations arising from the fleet review, costs would initially increase by £50,000 in year one of the scheme (September 2011 - September 2012). However, it was anticipated that potential annual savings of up to £200,000 could be achieved in years two, three and four. In addition, the report specifically identified that some of the savings and income generation of around £80,000 per year for four years would arise from a number of sources. An HR Advisor from the HR team is responsible for the day to day management of the fleet scheme on behalf of the WAO also liaises between WAO and Lex Autolease.

In this report we have provided a detailed analysis of the changes made to the Fleet Scheme and identified the VfM of the arrangements and we have reviewed the Travel and Subsistence arrangements. These have been benchmarked against other organisations including both the public and private sectors.

4. Objective 1 – Comparison of Fleet Scheme

Comparison of Scheme objectives - Introduction

In this section we summarise our analysis of the WAO fleet car arrangements and benchmark against the research and findings identified from elsewhere, with specific consideration to the WAO's working environment. As identified previously, there were five specific objectives to this review, each will be analysed independently, although some of the findings will be relevant to a number of the objectives. This analysis compares the WAO's fleet scheme arrangements with those in place in other public/ private audit agencies whilst taking into account the cost, the specific operational environment (e.g. geography and logistics), the WAO's corporate priorities and its Corporate Social Responsibility (CSR).

WAO fleet car scheme - current situation

All staff who are eligible for the scheme are employed under the condition that they are a mobile workforce and travelling is a requirement of the role (eligibility will be revoked if staff refuse to travel). There are some ex Audit Commission staff who are on protected Terms and Conditions following the merger in 2005 and who are entitled to a fleet car or transport allowance as part of their remuneration package, this is despite not being required to be mobile and as such are Corporate Enablers. Eligible staff have a choice of three options which include; a lease car, a transport allowance or claiming of mileage through HMRC mileage rates for business miles.

At the time of this review, 188 members of staff were considered eligible for the current fleet car scheme, of which:

- 50 members of staff had lease cars with an average annual lease cost of £4,324 (plus on costs) per person with total monthly contributions from staff of £2,310 ranging between £40-£50 personal monthly contribution, equating to an annual cost of £100,700 for the cost of running the scheme;
- 121 members of staff claimed the Transport Allowance with a Gross annual cost of £530,157 as at September 2013; and
- 17 members of staff claimed the private mileage allowance at the HMRC advisory rate of £0.45 per mile, equating to an annual cost of £65,585.

Fleet Car Scheme key findings (Full findings in Method Annex 1)

In May 2012 the WAO put the contract out to tender to provide the lease car services for organisation as a whole; this process was undertaken in light of the findings in the fleet review in 2010. The WAO decided that the most cost effective exercise was to utilise the Office of Government Commerce (OGC) buying solutions framework, five suppliers expressed an interest, including the incumbent provider, however only Lex Autolease submitted a tender.

4. Objective 1 (Continued)

The contract, which was subsequently awarded to Lex Autolease, will run until May 2015 although there was due to be a review of these arrangements in May 2014 with approximately 50% of the staff with lease cars enlisting on this scheme. This low uptake is due to the fact that some of the contracts from the incumbent provider run until 2016 and consequently staff could renew old leases with this provider. In light of this it should have been considered whether leases could have been extended until the new arrangement was in place. Having Hitachi vehicles in the fleet for another three years makes it difficult for a timely review of the whole fleet arrangement.

We have subsequently been informed that the average cost of a fleet car in 2010 was £5,257 compared to the current £4,750 in 2013/14 and Travel Allowance of £4,440 or £5,160. It is questionable how much of a comparison the WAO was able to perform in assessing whether the arrangements offered VfM but is also acknowledged that prices were compared on OGC to provide assurance that the rates were competitive. The WAO Financial Management Handbook (June 2013) states that where insufficient verbal or written quotations are received, a single tender process may be followed. Although this was not in place at the time of the tender this is recognised best practice and consideration should have been given to obtaining further approval from the Executive Committee. We have been advised that the Executive Committee were fully briefed on the situation and this was evidenced by minutes.

Overall we believe that VfM was achieved despite only one tender being submitted; this is due to the provider being a part of the OGC framework and consequently would have been vetted appropriately.

Whole life cost analysis key findings (full findings in Method Annex 2)

The initial review in 2010 encompassed a whole life cost exercise of the vehicles that could be provided by Lex Autolease. The exercise was carried out by the Fleet Management Group to specifically identify the brands of car which would be efficient (in terms of fuel and maintenance); satisfy the corporate image and satisfy the CSR agenda. In addition to this the WAO determined which vehicle brands to include in the scheme, and which to exclude. Following this exercise, carried out by the Fleet Management Group, three brands of car were selected which met the criteria stated above and we can confirm that similar exercises have been undertaken elsewhere and is an example of good practice. It should be noted that the WAO has set additional caps compared to other organisations in terms of selecting the brand of vehicle in addition to the type (such as 4x4) in light of supporting the business image. It should be noted that the WAO has reviewed the fleet car arrangements in May of 2014 and intends to do this regularly and for future tenders.

We believe that the WAO has also achieved VfM during the whole life cost analysis.

4. Objective 1 (Continued)

Carbon Emissions key findings (full findings in Method Annex 3)

Prior to the fleet car review, the WAO fleet had an average CO₂ emission of 165g/km, however once this work was completed a cap of 140g/km was set with a 5g/km reducing figure being targeted. This cap is reviewed annually the current cap is at 130g/km. The table below shows how the four year average carbon emission of WAO compares to Central Government and the WAO providers:

	Number of Vehicles	CO ₂ g/km
Central Government	-	100
WAO Average	50	122
Lex Autolease	25	115
Hitachi	25	129

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Continual improvement and development of new vehicles in the fleet will continue to bring the WAO's average emissions down to Central Government's definition of "low carbon" (which is set at 100 g/km). Based on our research, 120g/km was identified as the CO₂ benchmark set by other organisations. This is broadly in line with the WAO's overall fleet car average of 122g/km, but less than the current target.

Length of lease key findings (full findings in Method Annex 4)

The WAO leases vehicles over a four year period. The length of the lease was not part of the initial fleet review in 2010 as it was recognised within the industry, that longer lease periods reduce the lease cost and are therefore the most cost effective option. Although longer lease periods generally cost less than shorter periods, there is a potential downside as new vehicles become available on the scheme that are increasingly more efficient and a shorter lease period would allow the WAO to access efficient vehicles allowing them to reduce their carbon footprint further.

We identified a range of lease periods from 24 to 48 months. We further identified that flexible lease schemes have become popular, with a number of organisations opting for 3-12 month lease periods. However, it was noted that these would be impractical for the WAO as the lease cars have a lead time of four months.

4. Objective 1 (Continued)

'Non-controlled' vehicles key findings (full findings in Method Annex 5)

The only vehicles that are not managed by the WAO are those which are owned by the staff that claim the HMRC personal mileage, this relates to approximately 9% of the total staff at the WAO. We however did identify through our review that restrictions can be placed on non-controlled vehicles through organisations stipulating that cars must comply with CO₂ emissions criteria and that vehicles must be less than a defined age (generally seven years old). In line with good practice the WAO ensures compliance with health and safety by requiring staff that claim mileage for the use of their own vehicles, must provide their MOT and insurance certificate and evidence of a valid driving licence on an annual basis. Claims will not be paid unless this information is up to date.

Other public sector bodies reviewed tended to offer staff use of hire cars or provide access to pool cars when staff were required to undertake a lengthy journey. However, this option would not be practical for the operational WAO staff who would be predominantly mobile. However, this might provide a solution for staff who travel infrequently. Elsewhere in the public sector, where vehicles were provided, this was generally justified by reference to necessity and mileage. We were advised that management have considered the use of pool cars in further depth and that they believed there is a hidden cost of maintaining pool cars relating to the need to ensure that all are roadworthy at all times whilst the WAO will also need to pay the monthly rental cost, which could be £250 per month for the rental plus insurance premium. We also identified that a shared service organisation in Wales, with similarities in respect of patterns of staff travel, did not provide travel allowances or lease cars and staff were expected to provide their own vehicles and claim the HMRC private mileage rate.

Extension of transport allowance to trainees and technicians key findings (full findings Method Annex 6)

Prior the fleet review in 2010, trainees or technicians were not eligible to participate in the scheme. However, an outcome of the fleet review is that these staff can claim allowances. This was based on the fact that these staff would be expected to be mobile and salary is comparatively lower than other WAO staff and as such might struggle to afford a newer, more environmentally friendly vehicle. The context is that starting salaries at the WAO may vary from other organisations:

Band	Starting salary	Salary following successful 6 month probation	After Year 1	After year 2	After year 3
Technician	£14,750	£15,750	£16,500	£17,250	-
Trainee	£19,190	£20,705	£21,715	£22,725	£23,735
Private Sector (National Trainee starting salaries)					
SME	£17000 - £21,500				
Large organisation	£18,000 - £25,500				

4. Objective 1 (Continued)

Salary benchmark data identified that £19,500 was the average salary in Wales and South West for public sector, foundation qualified trainees and £21,000 for part qualified ACCA trainees. In the private sector the salaries appear within the median for the SME and bottom of the scale for larger organisation. The salaries offered by WAO are comparable before consideration of the additional transport allowance of £4,440 per annum.

There were 11 members of staff claiming transport allowance of £370 per person, per month and based on the business miles travelled in 2012/13 we identified that the additional cost to WAO would be circa £55,000 for transport allowance and mileage. If these trainees and technicians had been paid based on HMRC private mileage allowance of £0.45 per mile then the cost would have been £16,917 to the WAO. Through general research and knowledge from our own organisation and competitors, it is not common practice to provide a transport allowance or lease car option to staff below management level, especially trainees. The WAO scheme has therefore extended further than the other organisations reviewed.

There is a clear cost to the WAO of widening the eligibility of the fleet car scheme to include technicians and trainees, but this is offset by the improvements to health and safety in ensuring that trainees/technicians have access to appropriate, roadworthy vehicles and the knowledge that all staff are geographically mobile and supports recruitment and retention. In terms of the VfM we conclude that the decision to extend the eligibility has added to the cost of the scheme but that there are some offsetting non-financial benefits.

Removal of the 5,000 business miles eligibility criteria key findings (full findings in Method Annex 7)

Prior to the 2010 review, staff had to demonstrate that they travelled over 5,000 business miles per annum in order to be eligible to claim transport allowance. This qualifying threshold was removed as it was considered that staff were effectively being incentivised to travel in order to reach the 5,000 mile target. Analysis of the transport allowance payments since 2010/11 identified that 35 staff (23% of the total currently claiming transport allowance) had not claimed an average in excess of 5,000 miles in the last three years. The cost of providing the transport allowance along with the average miles completed at the average rate of £0.17 would be £168,547 for the next 12 months. This compares to a cost of £42,228 if the average mileage was paid at the HMRC rate of £0.45 per mile. The introduction of transport allowance for staff not travelling above 5,000 miles has therefore resulted in an increased cost. Four members of staff had not claimed over 1,000 business miles in total over the same three year period. In these cases, the total transport allowance and mileage payment, paid at an average of £0.17, for the next 12 months would be £17,236, whilst if paid at the HMRC rate of £0.45 the cost to WAO would only be £1,217.

The removal of the 5,000 business mile threshold has resulted in an additional cost to the WAO, as more staff are now eligible to claim although it is noted that this may be offset by staff not now having a target mileage to achieve for eligibility purposes. The cost should be reviewed where staff are non-operational or travel infrequently. The use of thresholds is common place and in the public sector the essential criteria user defined by HMRC sets business miles as over 5,000. Similar practices were identified through our review with one organisation stating that employees must travel at least 10,000 business miles per annum to qualify for an allowance / fleet car. With regards to VfM we believe that efficiency and effectiveness are being met but economically there could be a substantial cost to the WAO due to the movement eligibility thresholds. In light of this we have made recommendation 1 in section 5.

4. Objective 1 (Continued)

Protected Transport Allowance key findings (full findings see Method Annex 8)

The WAO identified that their transport allowance payments were excessive when compared against other public sector organisations. The transport allowance was reduced from £5,750 to £5,160 or £4,440 dependant on staff grade. We found through comparative analysis that £5,000 was the annual average payment for transport allowance; therefore the WAO rates are more reflective of practice elsewhere.

It was noted that the statutory notice for informing staff of a change in terms and conditions was 13 weeks, however the WAO opted to provide a 24 month payment protection period to those staff claiming transport allowance. If the WAO had paid the 64 members of staff who were protected for 13 weeks at the old transport allowance rate and then continued to pay them the new rate until September 2013 £43,015 would have been saved. From the Fleet Management Review there was no justification provided to why the transport allowance was protected for 24 months instead of the 13 week statutory period. We can therefore not identify that any VfM was achieved through extending the protected period from 13 weeks to 24 months.

It was noted that management has to achieve a balance between employee relations and cost savings and that in the longer term, certain cost saving actions would reduce staff morale and potentially impact productivity. There is also a potential impact on staff retention.

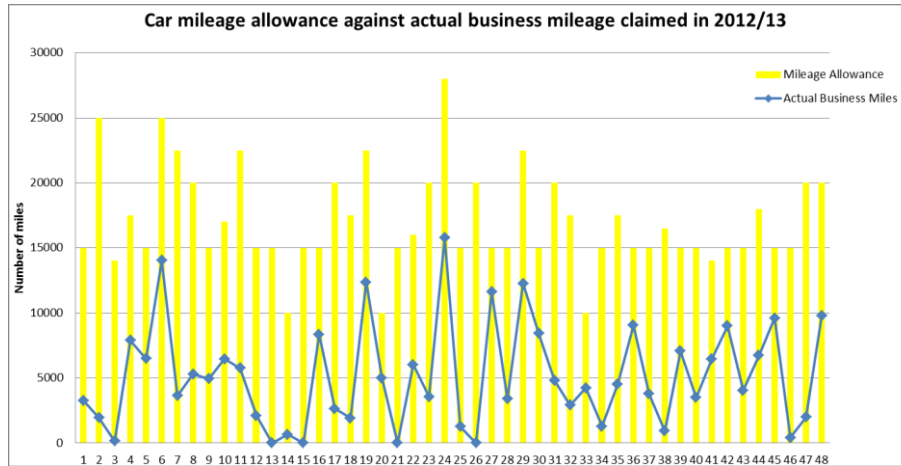
In terms of VfM we conclude that efficiency and effectiveness have been achieved but the additional cost of £40k and the lack of justification for this shows that economic VfM was not achieved.

Analysis of lease car mileage allowance key findings (full findings in Method Annex 9)

Lease cars have an average set mileage of 15,000 miles per annum; above this rate excess mileage charges will be applied. We were informed there is an element of netting off as part of the contract in addition to identifying that, in practice, there is a variety of mileage arrangements in place with the Fleet Management Company. The increased allowance is agreed at the individual's discretion and approved by the HR Advisor who monitors the scheme. This has a cost implication as the higher the mileage allowance, the higher the lease cost.

We analysed the business mileage of staff with lease cars in April 2012 and March 2013. The Table below demonstrates the mileage allowance for each of the vehicles and the amount of business miles claimed by each staff member with a lease car.

4. Objective 1 (Continued)



It is evident from the graph that annual mileage allowance on the lease cars is high in comparison to the actual business miles claimed by WAO staff. However, there is scope to reduce the annual mileage allowance of the lease cars which in turn could mean a reduction in cost of the lease payments to WAO. We identified through testing that if the members of staff who claimed less than 5,000 miles (approximately half) were paid at the HMRC private rate rather than the mileage allowance then a saving of approximately £29k would have been realised in a 12 month period. There is scope to review individual staff business miles to identify if certain staff undertake sufficient business miles to warrant a lease vehicle. As with the transport allowance, consideration should be given to the reintroduction of a minimum number of miles to be eligible for a lease vehicle under the scheme.

Staff pay up to £50 monthly contribution (was £30) towards the private use of the leased vehicles, however, this may not be representative of the proportion of private mileage to business mileage actually travelled given the low levels of business miles identified in the table above.

With regards to VfM we believe that efficiency and effectiveness is being achieved, however the additional costs to the WAO from the mileage allowance is not good economic sense. In light of this we have made a recommendation which can be seen in section 5 (recommendation 2).

4. Objective 1 (Continued)

Insurance

The WAO pays a vehicle insurance charge of £22,500 which is effectively £450 per vehicle. We were informed that the annual insurance cost has not increased in the last few years; however there could be an opportunity to achieve further savings by reducing the number of drivers on policies; having age restrictions and share driver safety arrangements. In addition, there could be further consideration to providing advanced driver training, by third parties, which may result in a further reduction in insurance premiums and also result in more efficient driving styles (as observed elsewhere). At present WAO bears the whole cost of insurance for their employees, although it was noted that WAO drivers are responsible for excess payments. In light of this we have made recommendation 3 in section 5.

Objective 1 - Overall conclusion

The WAO wants to be considered as the benchmark for the public sector and therefore should be seen to be setting best practice within Wales. In terms of CSR, the WAO has taken steps to ensure that the fleet meets the highest NCAP rating and that staff undertake mandatory online driver training. The scheme is designed to be environmentally friendly with a clear target for reducing carbon emissions each year and the selection of vehicles which meet these criteria. These policies contribute to the WAO's Green Dragon level four accreditation.

However, there have been decisions in respect of the extension of the scheme to trainees and technicians and the removal of the 5,000 business mile eligibility criteria that have led to increased costs with limited justification in context of the mileage travelled and practice elsewhere. This is an area that requires further attention from management to determine whether the decision taken can be justified in the context of other organisations, particularly within the public sector, or in terms of the cost and savings achieved.

4. Objective 2 - Controls

Introduction: Fleet Management process and procedure

The WAO has a Fleet Transport Handbook which provides staff with all necessary detail regarding the scheme. A handbook is provided to each new employee who is eligible to take part in the fleet scheme with the HR Advisor being the main point of contact with the lease companies.

The full procedure is stated within Method Annex 11; however the key points to note are that the member of staff completes a number of forms and documentation which confirms the understanding of the applicable schemes and payments, without this signatory the payments with regards to the scheme will be suspended. Records are maintained by HR of all staff who claim transport allowances and also a register of the leased vehicles and those who lease them.

All drivers, must complete an online Health and Safety safe driver plus course, initially on commencement of employment and this is included as part of the induction programme and bi-annually thereafter. Results are reported within the annual Health and Safety report to the Executive Committee.

	Number	Percentage
Safe driving plus	189	95.45%

The introduction of technology to track leased car usage, for business and private mileage and also for style of driving, which can also influence insurance premiums was considered by the WAO. However, it was rejected on the grounds of promoting a 'Big Brother' culture, cost, effectiveness and staff dissatisfaction, and the decision was made not to progress with this option.

Overall conclusion

We are satisfied from our review that the process in place is well defined and managed with clear responsibility for overview of the arrangements.

4. Objective 3 - Savings

Introduction

Objective three focuses on whether the introduction of the fleet scheme in 2011 has resulted in the cost savings predicted at the time.

Scheme identified savings

The Fleet Management Review in 2010 set out that following the changes to the fleet car arrangement, the potential cost savings would be a loss in Year One of £50k with £200k savings in Year 2 – 4. However, it should be noted there was insufficient evidence as to the breakdown of the savings or costs which have been declared in the review. The new scheme has been in operation for two years (at the time of this report) and as such the savings should have been achieved. However, there has been no formal review or analysis of the savings or costs to date by the WAO. We were advised that this could be due a number of changes being made which makes it difficult to calculate the true savings.

The one saving that has been formally identified relates to the cessation of the protected rate of transport allowance as of September 2013. This will provide an annual saving to WAO of £64,409 however this needs to be pro-rated in light of the time of year the allowance was removed.

We identified through the Fleet Management Review that the costs in years 2, 3, 4 were anticipated to be circa £845,000 per annum with an additional opportunity to save £80,000 per year across the four years through savings and income generation activities. With regards to the savings we identified the following:

Additional drivers' income

£6,000 income from additional drivers at the time of the exercise, to continue having access to the vehicle a payment of £100 per annum was required. Staff were not willing to pay the additional charge and only £700 of income in 2013/14 has been generated from this decision compared to the anticipated income of £6,000 per year.

Increased insurance excess payments

In the last 6 months there have not been any insurance claims by staff. Consequently no income has been generated towards the £12,000 anticipated by the WAO. However, the WAO would also not have been required to pay any excess payments in this period. We were advised that insurance costs overall have reduced.

4. Objective 3 (Continued)

Change in mileage allowance

HMRC increased the mileage allowance from £0.40 to £0.45 for private mileage from April 2011. This has meant that the WAO was unable to achieve the potential saving of up to £20,000 after reducing their mileage reimbursement in line with the HMRC rate at the time which was £0.40, as the rate had subsequently increased. The WAO is now paying mileage at HMRC rates, albeit that the planned saving from reducing the rates was short lived as the HMRC rates were increased shortly after this change took place.

As noted above, discussion with Management identified that an analysis of the savings to date was difficult due to key variables; examples of this include the number of staff in post and the policy of rotating staff to different clients (hence movement in mileage claims).

Based on the information reviewed and data received during our review we are unable to provide any data demonstrating if the WAO has been able to achieve the financial cost savings as initially set out in the 2010 fleet review. However, we understand that efficiencies have been obtained in respect of emissions and promotion of health and safety.

Overall Conclusion

Savings targets were agreed in outline but were not sufficiently defined and therefore we have been unable to verify whether they were achieved. A number of income generation ideas have failed to materialise and the analysis of additional costs arising from the change in eligibility all indicate increased costs. In light of this we have made one recommendation in section 5 (recommendation 4).

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4. Objective 4 – Management Information

Introduction

This objective was to assess the quality of the management information provided to those responsible for the fleet car scheme. The study assesses the extent to which the information provided allows managers to evaluate whether; staff are making the best use of resources, cost management is effective and whether it supports agreeing the operational changes that would lead to cost reduction.

Management Information key findings (full findings in Method Annex 12)

We identified that historically management information has been limited to financial aspects of the fleet car scheme. The Executive Committee receives headline figures of actual income and expenditure against budget on a monthly basis and Group Directors receive more detailed information. Finance is able to produce more detailed information if requested to do so. There is no further formal financial reporting to management below Director level.

The 2013/14 budget was being revised in September 2013 to reflect the changes arising from the removal of the protected transport allowance and to ensure that the savings are reflected in individual Group budgets. However, it was known at the time of setting the budget that the protected rate ceased in September 2013 and this should have been built onto the budget setting exercise rather than requiring mid-year revision. The fact that it was not considered and the budget must now be reviewed could have been avoided. HR is also producing a new Health and Safety report for Directors. This report monitored staff to ensure they are not driving excessive miles and to ensure WAO's duty of care and the table below shows the timeliness of submitting expense claims.

	WAO	Highest	Lowest	Mode
Timeliness of claim	6 months	6 months	35 days	2 months

However, we noted that expense claims can be submitted up to six months after the date of occurrence; as such the information may not be up to date. At other organisations we found that, on average, this timeframe was two months. The HR Advisor who is responsible for the day to day operation of the fleet car scheme receives an operational dashboard of statistics from Lex Autolease on a monthly basis. In light of these findings we have made two recommendations in section 5 (recommendation 5 and 6).

Overall Conclusion

Management information is adequate, but needs development to meet the needs of managers below director level.

4. Objective 5 – Travel and Subsistence

Introduction – Travel and Subsistence key findings (full findings in Method Annex 13)

A comparison of WAO's travel and subsistence arrangements with the reimbursement offered by other public bodies was made to ascertain appropriateness.

Travel payments

The WAO travel and subsistence policy is currently under review. The comparisons provided within this review should allow WAO to identify if their current arrangements are in line with others and if potential savings or changes can be identified. As it stands HMRC's travel rates are £0.45 per mile up to 10,000 miles and £0.25 above this, these rates are also in place at the WAO.

The rates for company car miles is reviewed by HMRC four times per year, the new rates were published on the 1st September 2013 and WAO's revised travel and subsistence policy will be amended to reflect this as part of a quarterly review.

These advisory rates were applicable from 1st September 2013 to 30th November 2013. New advisory rates are in place from 1 December 2013. Our review of rates paid by other organisations for "company cars" indicated that in some cases only a flat rate per mile was paid no matter what the engine size, usually in the range of 15p – 17p. Setting an average flat rate, could support the WAO in reducing large engine vehicles and reduce administrative time when checking claims against each claimant's engine size.

In order to encourage car sharing and subsequently reduce the cost of miles claimed and the CO₂ emissions, the WAO along with a large proportion of the public sector organisations reviewed, pay a supplement of £0.05 per mile for passengers. We noted that private sector firms generally make no additional payment for passengers with an expectation that staff travel together, unless there is a valid reason not to. However, the payment is an incentive to encourage car sharing.

WAO line managers should review work plans and agree travel arrangements at that time, encouraging car share, in order to proactively manage travel costs.. This would contribute towards a reduction in mileage payment and in carbon emissions.

4. Objective 5 (Continued)

Subsistence payments

The WAO is broadly in line with HMRC rates with the variable being the journey allowance rather than an afternoon allowance.

HMRC subsistence rates:

Morning (Earlier than a 7.30am start): £5

Afternoon (5 hour absence over the period of 12-2): £5

Evening (10 hour absence period): £10

WAO comparison:

Morning (Earlier than 7am start): £5

Evening (Later than 20:00, must be eaten out): £10

Journey (Which are greater than 2 hours): £5

There was a wide variety of rates identified in other organisations with some private sector organisations paying higher allowances than the HMRC rates. The £5 paid by the WAO for journeys over 2 hours was unique to the WAO, but represents a decision made to promote the health and safety of staff when driving long distances. Payments for absence over the lunch period were common in the public sector organisations reviewed, however are not paid by the WAO.

The WAO has set a maximum hotel cost of £90 per night from September 2012 to August 2013, with the average hotel cost being £76.48 per night during this period, so it is encouraging that actual costs are significantly below the cap. In comparing the WAO maximum rate of £90 to other organisations in Wales that were included in the comparison, there was a range of between £75 - £150 per night (see table below). The WAOs maximum cost is much higher than the average and should be reduced. It is acknowledged that the average cost of £76.48 per night indicates that this is well controlled. The below table shows the hotel costs comparisons.

	WAO	Highest	Lowest	Average
Hotel Allowance	£90	£150	£70	£83

A number of organisations have set a specific tariff for London hotels, which in most cases is around £20-£40 higher than the usual hotel allowance per night. The location of the hotel is based on where the member of staff is going in London, with the closest, cheapest hotel booked in order to reduce the need for taxi fares. On discussion it was ascertained that there is a policy on use of London hotels in practice, but it has not been documented in the T&S Policy.

4.Objective 5 (Continued)

Hotels are booked through an agent Expotel, which we recognised was used by other public sector bodies. However, WAO Business Services has negotiated a preferential rate with up to 10% off the room price per night for four frequently used hotels. We would question the need to use a third party provider such as Expotel to book WAO accommodation, as there is a cost to using a third party provider for booking. With the accessibility of price information through the website it is possible that this would provide a better solution, so a cost benefit analysis should be considered. Incidental payments (see Table below) are common in the public sector when staying away with the payment of £5 not requiring a receipt in line with HMRC guidance. The table below shows the analysis of payments in 2012/13 of incidental expenses and Family and Friends

	WAO	Highest	Lowest	Mode
Friends and Family Overnight Payment	£25	£25	£10	£25
Incidental	£5	£5.17	£3.63	£5

The only difference identified to practices undertaken by WAO was that in one organisation a receipt had to be provided, evidencing that a gift had been purchased as a “Thank you”.

Based on the average cost of a hotel stay over the same period, the total cost for the 35 stays with family and friends would have totalled £2,677. Therefore, the family and friends scheme has effectively saved the WAO £1,802 over the last 12 months.

Overall conclusion

Our review indicates that the WAO’s rates for payment of travel and subsistence are in line with the HMRC guidance and less generous in comparison to other public sector bodies, which we found were often above these rates. We have made one recommendation that may lead to a further improvement in the value for money achieved (recommendation 7).

5. Recommendations

Recommendation	Accept/reject	Management response
<p>Recommendation 1</p> <p>Management should judge the eligibility of non-operational staff to the scheme on the basis of all relevant factors. Consideration should be given to 'buying out' any legacy contractual arrangements.</p>	<p>Accept</p>	<p>Management will complete a fundamental review of the Fleet and Travel Scheme by March 2015. Eligibility criteria will be reviewed in some level of detail and considering all relevant factors e.g. potentially significant changes to our client base, options to enable a more agile workforce, etc.</p>
<p>Recommendation 2</p> <p>The annual mileage allowance for staff should be reviewed and applied for all staff unless there is evidence that the member of staff is likely to exceed the 15,000 mile (or a new lower level) annual allowance because of the high business mileage claimed. Consideration should be given to increasing the private usage contribution from staff who are not currently achieving a reasonable level of business mileage (say 5,000 miles).</p>	<p>Partially accept</p>	<p>We accept that we should review and compare private versus business mileage, and consider introducing a threshold for acceptable private use. We will consider whether staff exceeding this threshold for private use should pay a higher car contribution. We will also consider whether there are savings to be made by introducing a lower total annual mileage limit for lease cars.</p> <p>With regard to business mileage, one of the specific priorities of the new scheme was to avoid the perverse incentives created by the operation of a minimum mileage requirement under the previous scheme, together with the associated operational, cost, sustainability and health and wellbeing problems. As such we would not wish to reintroduce a threshold for minimum business use.</p> <p>This will be considered as part of the fundamental review for completion by March 2015.</p>
<p>Recommendation 3</p> <p>The insurance cost paid by the WAO should be reviewed to identify if any potential savings could be made through restricting the scheme from the current open policy and also to reflect the changes made to the fleet itself. Emphasis should be placed on the training provided and the low level of claims.</p>	<p>Accept</p>	<p>Although the current policy is 'open', restrictions are placed on users in line with those proposed in the report. Our current insurers have, however, indicated that the cost of the policy would not differ if additional restrictions were placed on the policy itself. We are currently re-tendering for insurance and we will test the market by asking for quotes with both an open and restricted policy to test whether or not any savings can be made.</p>

5. Recommendations

Recommendation	Accept/reject	Management response
<p>Recommendation 4</p> <p>The WAO should develop a mechanism to test the on-going value for money of the scheme.</p>	Accept	<p>We agree that we need to further develop existing mechanisms to test the on-going VFM of the scheme now that the protection period for allowances has lapsed, and which could be applied to any future schemes. The mechanisms will need to strike a balance between cost, efficiency and effectiveness, while also considering our strategic aims involving reducing environmental impact, health and safety, and social aspects e.g. equality. This will be done as part of the fundamental review for completion by March 2015.</p>
<p>Recommendation 5</p> <p>There is limited reporting of information to Managers below Director level. This restricts the opportunity for managers to effectively monitor staff mileage or to identify opportunities to make savings. Consideration should be given to providing monthly reports to Line Managers.</p>	Accept	<p>From 1 April 2014, we will provide quarterly mileage reports for Line Managers. This change is being timetabled so as to coincide with changes to our travel and subsistence arrangements which will require staff to submit travel claims at least quarterly. Quarterly claims will ensure that Line Managers have accurate and up to date mileage data for review.</p>
<p>Recommendation 6</p> <p>Staff should be required to submit claims within two months of incurring the expense to provide more timely management information and to allow management to have a better opportunity to challenge claims on authorisation.</p>	Accept	<p>We have halved the deadline for submission of claims from 6 months to 3 months.</p>
<p>Recommendation 7</p> <p>When next tendering for third party providers for the administration of hotel bookings, management should also consider the costs of providing this service internally.</p>	Accept	<p>When we review our options for re-tendering, we will consider whether there are benefits or efficiency savings to be made by completing all bookings in-house. Following an internal recommendation in the same vein, we will also consider whether there are savings to be made from staff sourcing their own hotel bookings.</p>

Nodyn briffio



Cyfeirnod: Pwyllgor Cyllid
Dyddiad cyhoeddi: 4 Rhagfyr 2014

Adroddiad Gwerth am Arian – Cynllun Ceir Fflyd a Theithio a Chynhaliaeth Swyddfa Archwilio Cymru

Cefndir

1. Yn ystod hydref 2012, comisiynodd Pwyllgor Cyfrifon Cyhoeddus y Cynulliad archwilwyr allanol Swyddfa Archwilio Cymru (Baker Tilly) i adolygu a yw ein cynllun ceir fflyd a'n trefniadau teithio a chynhaliaeth yn addas at y diben ac yn cyd-fynd â sefydliadau eraill yn y sector preifat a'r sector cyhoeddus.
2. Comisiynwyd yr archwiliad cyn i'r trefniadau llywodraethu newydd a sefydlwyd o dan Ddeddf Archwilio Cyhoeddus (Cymru) 2013 gael eu rhoi ar waith a chyn i Fwrdd Swyddfa Archwilio Cymru gael ei greu. Ers hynny, mae'r cyfrifoldeb am graffu wedi'i drosglwyddo i Bwyllgor Cyllid y Cynulliad a chytunodd y Pwyllgor y dylai'r adroddiad archwilio gael ei ystyried yn gyntaf gan y Bwrdd newydd.
3. Gwnaed y gwaith maes ar gyfer yr archwiliad yn ystod 2013 a chytunwyd ar adroddiad yr archwilydd ym mis Medi 2014. Ers hynny, mae'r Bwrdd a'i Bwyllgor Archwilio a Sicrhau Risg wedi ystyried argymhellion yr adroddiad. Mae gan y Pwyllgor gopi o'r adroddiad, ond er hwylustod, nodir yr argymhellion yn Atodiad 1.

Ymateb y Bwrdd

4. Roedd y Bwrdd yn falch bod yr adroddiad wedi rhoi sicrwydd yn y meysydd canlynol:
 - yn gyffredinol, mae'r Gwerth am Arian a gynigir gan y cynllun trafndiaeth yn cymharu'n dda â meincnodau eraill ac mae'r trefniadau yn cyfrannu at y nod o wella Cyfrifoldeb Cymdeithasol Corfforaethol;
 - mae rheolaethau rheoli yn sefydledig ac yn gweithio'n effeithiol;
 - mae'r trefniadau teithio a chynhaliaeth yn cynnig Gwerth am Arian ac maent yn llai hael na chynlluniau eraill sydd wedi'u meincnodi;
 - mae proses lywodraethu gadarn wedi'i rhoi ar waith er mwyn rheoli a monitro'r trefniadau ar gyfer y fflyd a theithio gan staff;

-
- Dangosodd tystiolaeth fwy o gyfrifoldeb cymdeithasol o ran lechyd a Diogelwch, lles a chyfrifoldeb amgylcheddol tuag at staff. Mae gostyngiadau mewn allyriadau carbon gryn dipyn yn uwch na'r targed;
 - Mae Swyddfa Archwilio Cymru yn mynd ati i geisio lleihau costau'r fflyd a theithio a chynhaliaeth a chymerwyd y dasg o ddifrif gan y rheolwyr yr oedd yn amlwg eu bod am wella Gwerth am Arian.
5. O ran yr argymhellion a wnaed, mae'r nodyn briffio hwn yn esbonio'r camau gweithredu y cytunwyd arnynt gan y Bwrdd.
 6. Mae gan Swyddfa Archwilio Cymru weithlu y mae'n rhaid iddo allu teithio ledled Cymru er mwyn cyflawni rhaglen waith yr Archwilydd Cyffredinol; teithiwyd tua 800,000 o filltiroedd yn y flwyddyn ariannol ddiwethaf gan tua 250 o staff. O fewn hyn, mae'n rhaid i'r Bwrdd sicrhau'r cydbwysedd cywir rhwng cost, effaith amgylcheddol a lles staff. Mae risgiau teithio yn elfen bwysig o gyfrifoldebau iechyd, diogelwch a lles y Bwrdd fel cyflogwr, yn arbennig mewn perthynas â'n dyletswydd gofal a'r Ddeddf Dynladdiad Corfforaethol.
 7. Adolygwyd y trefniadau ar gyfer y Fflyd/Teithio yn 2010 ac, felly, mae adroddiad Baker Tilly nawr yn rhoi'r wybodaeth ddiweddaraf am y manteision a sicrhawyd gan yr adolygiad hwnnw mewn modd amserol.
 8. Er i'r adroddiad nodi na ellid mesur targedau penodol ar gyfer lleihau costau, mae'r Bwrdd yn fodlon bod arbedion wedi'u sicrhau. Ar sail tebyg am debyg, mae arbediad cyfartalog o £1,300 y pen wedi'i sicrhau o ganlyniad i adolygiad 2010 (sy'n cyfateb i arbedion blynyddol gwerth mwy na £200,000 ar sail tebyg am debyg).
 9. Mewn ymateb i'r adroddiad, mae'r Bwrdd wedi rhoi'r canlynol ar waith:

Cymhwysedd ar gyfer y cynllun, trothwyon milltiredd a gwerth am arian (Argymhellion 1, 2, 4)

10. Mae'r Bwrdd yn cydnabod bod angen sicrhau bod ein darpariaethau teithio ar gyfer staff yn parhau i gynnig Gwerth am Arian. Mae grŵp Gorchwyl a Gorffen yn cael ei sefydlu, dan arweiniad y Cyfarwyddwr Cyllid, er mwyn ystyried canfyddiadau Baker Tilly a gwneud argymhellion i'r Bwrdd erbyn mis Chwefror 2015, gyda'r nod o sicrhau arbedion pellach. Bydd yr argymhellion yn ymdrin â chymhwysedd ar gyfer y cynllun yn y dyfodol, trothwyon milltiredd, mesurau diogelu trosiannol a mesur Gwerth am Arian parhaus, fel yr argymhellir yn yr adroddiad.

Cynllun Ceir Prydles (Argymhellion 2, 3)

11. Mae 49 o staff wedi dewis car prydles yn lle lwfans trafndiaeth (tua un o bob tri aelod cymwys o staff). Darperir ceir prydles o dan gontract fframwaith sector cyhoeddus a ddaw i ben ym mis Ebrill 2015, er y bydd ceir prydles cyfredol yn parhau o dan gontract tan ddiwedd eu cyfnod prydlesu penodol.
12. Mae'r Bwrdd wedi penderfynu ymgynghori â'r Undebau Llafur gyda'r nod o dynnu'r cynllun ceir prydles yn ôl wrth i brydlesau cyfredol ddod i ben. Golyga hyn, ar ddiwedd y prydlesau cyfredol, na fyddai car prydles ar gael mwyach drwy Swyddfa Archwilio Cymru ac, yn lle hynny, y byddai aelodau o staff yr effeithid arnynt yn sicrhau eu trafndiaeth eu hunain.
13. Byddai tynnu'n ôl o'r cynllun ceir prydles yn rhyddhau amser staff cymorth i gyflawni blaenoriaethau craidd, yn sicrhau arbedion gwerth tua £20,000 dros bedair blynedd ac yn dileu'r angen i gynnal ymarferion caffael drud sy'n defnyddio llawer o adnoddau ar gyfer y contract ceir prydles a'r contract yswiriant ceir. Byddai hefyd yn mynd i'r afael yn benodol ag argymhelliad 3 ac mae'n mynd i'r afael yn rhannol ag argymhelliad 2 yn yr adroddiad sy'n ymwneud â chyfraniadau defnydd preifat.

Lwfansau Teithio (Argymhelliad 4)

14. Nododd yr adroddiad fod y Gwerth am Arian a gynigir gan ein cynllun yn cymharu'n dda â meincnodau eraill a bod y cyfraddau a delir yn adlewyrchu arfer mewn manau eraill. Fodd bynnag, daeth y Bwrdd i'r casgliad, y dylid rhaglennu adolygiad pellach o Werth am Arian ar gyfer 2016-17.
15. Roedd y Bwrdd yn falch o nodi bod argymhellion 5, 6 a 7 eisoes wedi'u gweithredu erbyn iddo ystyried yr adroddiad.
16. Byddai'r Bwrdd yn croesawu unrhyw sylwadau a allai fod gan y Pwyllgor.

Argymhellion yn Adroddiad Baker Tilly

1. Dylai'r rheolwyr farnu a yw staff anweithredol yn gymwys i fod yn rhan o'r cynllun ar sail pob ffactor perthnasol. Dylid ystyried prynu unrhyw drefniadau cytundebol etifeddol.

Cefndir: Darparodd adolygiad 2010 fesurau diogelu ar gyfer staff maes a drosglwyddodd i rolau gwasanaethau corfforaethol a chyflwynodd lwfansau trafndiaeth i'r strategaeth wobrwyo ar gyfer uwch staff corfforaethol.

2. Dylid adolygu'r lwfans milltired blynyddol ar gyfer staff a'i ddefnyddio ar gyfer pob aelod o staff oni bai bod tystiolaeth bod yr aelod o staff yn debygol o fynd dros y lwfans blynyddol o 15,000 o filltiroedd (neu lefel is newydd) oherwydd y nifer fawr o filltiroedd busnes a hawlr. Dylid ystyried cynyddu'r cyfraniad defnydd preifat gan staff nad ydynt yn cyrraedd lefel resymol o filltiroedd busnes ar hyn o bryd (dyweder 5,000 o filltiroedd).

Cefndir: cyn adolygiad 2010, roedd yn rhaid i staff ddangos eu bod wedi teithio mwy na 5,000 o filltiroedd busnes y flwyddyn er mwyn bod yn gymwys i hawlio lwfans trafndiaeth. Cyflwynodd adolygiad 2010 lwfansau trafndiaeth i'r strategaeth wobrwyo ar gyfer pob aelod o staff maes ac uwch aelodau o staff corfforaethol a dileodd y trothwy milltired gofynnol. Mae'r cyfraniad defnydd preifat yn ymwneud â defnyddwyr ceir prydles ac mae wedi'i bennu yn £40/£50 y mis yn ôl y categori o ddefnyddiwr.

3. Dylid adolygu cost yr yswiriant a delir gan Swyddfa Archwilio Cymru er mwyn nodi a ellid gwneud unrhyw arbedion posibl drwy gyfyngu'r cynllun o'r polisi agored presennol a hefyd er mwyn adlewyrchu'r newidiadau a wnaed i'r fflyd ei hun. Dylid rhoi pwyslais ar yr hyfforddiant a ddarperir a'r lefel isel o hawliadau.

Cefndir: adolygir y polisi bob blwyddyn mewn perthynas â'r ffactorau sy'n berthnasol i geir prydles ar gyfer y flwyddyn ganlynol.

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4. Dylai Swyddfa Archwilio Cymru ddatblygu dull o brofi bod y cynllun yn parhau i gynnig gwerth am arian.

Cefndir: nid oedd digon o dystiolaeth i ddangos bod yr arbedion a nodwyd gan adolygiad 2010 wedi'u sicrhau.

5. Prin yw'r wybodaeth a gyflwynir i reolwyr islaw lefel Cyfarwyddwr. Mae hyn yn cyfyngu ar y cyfle i reolwyr monitro milltiroedd staff yn effeithiol neu nodi cyfleoedd i wneud arbedion. Dylid ystyrid cyflwyno adroddiadau misol i reolwyr. *[Wedi'i gwblhau - ers hynny rydym wedi rhoi hyn ar waith].*

6. Dylai fod yn ofynnol i staff gyflwyno hawliadau o fewn dau fis i fynd i'r gost er mwyn darparu gwybodaeth reoli fwy amserol a rhoi gwell cyfle i reolwyr herio hawliadau pan fyddant yn eu hawdurdodi. *[Wedi'i gwblhau - ers hynny rydym wedi haneru'r terfyn amser ar gyfer cyflwyno hawliadau o 6 mis i 3 mis drwy drafod â'r Undebau Llafur].*

7. Y tro nesaf y byddant yn tendro am ddarparwyr trydydd parti i weinyddu archebion gwestai, dylai rheolwyr hefyd ystyried costau darparu'r gwasanaeth hwn yn fewnol. *[Wedi'i gwblhau - ers hynny rydym wedi dod i'r casgliad nad yw'n gosteffeithiol gwneud hynny].*

Yn rhinwedd paragraff(au) ix o Reol Sefydlog 17.42

Mae cyfyngiadau ar y ddogfen hon

Cyfeirnod

Pwyllgor Cyllid

Dyddiad cyhoeddi:

4 Rhagfyr 2014

Cynllun Ffioedd Swyddfa Archwilio 2015

1. Dan Adran 24 Deddf Archwilio Cyhoeddus (Cymru) 2013 (y Ddeddf) mae'n ofynnol i Swyddfa Archwilio Cymru baratoi cynllun ffioedd a'i adolygu'n flynyddol o leiaf a'i gyflwyno gerbron y Cynulliad Cenedlaethol. Mae'r cynllun yn darparu'r sail i Swyddfa Archwilio Cymru godi ffioedd. Mae'n rhaid i Bwyllgor Cyllid y Cynulliad gymeradwyo'r Cynllun. Cyflwynasom ein Cynllun Ffioedd ar gyfer 2015 ar 4 Rhagfyr 2014.
2. Am y tro cyntaf erioed, rydym wedi cynnwys y cyfraddau ffioedd a'r graddfeydd ffioedd arfaethedig yn ein Hamcangyfrif ar gyfer 2015-2016, a ystyriwyd gan y Pwyllgor Cyllid ar 6 Tachwedd. Roedd y dull newydd hwn yn adlewyrchu penderfyniad y Bwrdd i wella ymhellach dryloywder ac i ddangos y cysylltiad uniongyrchol rhwng ein sylfaen gostau a'i heffaith ar gyfraddau ffioedd o ganlyniad. Mae'r Bwrdd yn croesawu'r ffaith bod y Pwyllgor yn fodlon â'n Hamcangyfrif, fel y cafodd ei gyflwyno.
3. Mae'n ofynnol i ni ymgynghori ar gyfraddau ffioedd a graddfeydd ffioedd llywodraeth leol ar gyfer y Fenter Twyll Genedlaethol. Cynhaliwyd yr ymgynghoriadau yn ystod mis Medi 2014 a chafwyd yr ymatebion canlynol sydd wedi'u crynhoi:
 - Croesawu rhewi cyfraddau ffioedd a graddfeydd ffioedd
 - Cydnabod y gwaith rheoli costau ac arbedion a wneir gan Swyddfa Archwilio Cymru wrth reoli costau ac arbedion effeithlonrwydd
 - Galw am fwy o dryloywder mewn perthynas â dadansoddi ffioedd
 - Galw am gymesuredd wrth archwilio mewn perthynas â risg a maint y sefydliad
 - Cefnogi'r broses o drosglwyddo costau cyfranogi'r Fenter Twyll Genedlaethol i Gronfa Gyfunol Cymru
 - Galw am effeithlonrwydd ac arloesedd parhaus wrth ddarparu gwasanaethau er mwyn gostwng costau archwilio yn y dyfodol.
4. Roedd y Bwrdd yn croesawu'r ymatebion ac ystyriwyd eu bod yn adlewyrchu patrwm yr adborth a dderbynnir gan randdeiliaid. Mae'r Bwrdd yn ymateb i'r adborth drwy'r mecanweithiau canlynol:
 - a. Tryloywder ffioedd a symleiddio

Bydd ein Cyfarwyddwyr Ymgysylltu yn trafod â chyrrff a archwilir gyfansoddiad eu ffioedd o ran y timau a ddefnyddir i archwilio.

O 2015-16, bydd ein costau am waith ar y Fenter Twyll Genedlaethol yn cael eu haennill drwy daliadau gan Gronfa Gyfunol Cymru yn hytrach na thrwy ffioedd a godir ar y cyrff sy'n cymryd rhan. Mae hyn yn symleiddio'r patrwm o godi ffioedd a'i fwriad yw annog mwy i gymryd rhan yn y fenter yn wirfoddol.

b. Cyfraddau ffioedd, effeithlonrwydd cost ac effeithiolrwydd

Mae Amcangyfrif y Bwrdd yn nodi ymrwymïadau clir i barhau â'r ymgyrch i sicrhau effeithlonrwydd cost ac effeithiolrwydd gwasanaethau, gan gwmpasu:

- Gostyngiad 1.5 y cant mewn termau real mewn graddfeydd ffioedd yn 2015-16;
- Cyrraedd targed gwerth £800,000 o safbwynt pwysau ariannol mewn perthynas â chyflogau a phensiynau staff, TAW a chwyddiant, drwy arbedion ac effeithlonrwydd mewnol er mwyn sicrhau nad ydynt yn effeithio ar ffioedd;
- Sefydlu Rhaglen Effeithlonrwydd ac Effeithiolrwydd er mwyn parhau i ddarparu arbedion yn y tymor hwy yn ogystal â'r gostyngiad cronus o 20 y cant mewn termau real i'n costau ers 2009-10.

c. Cymesuredd archwilio

Fel y dywedodd yr Archwilydd Cyffredinol wrth y Pwyllgor Cyllid ar 6 Tachwedd¹, "...Byddaf yn parhau i ddweud bod gofyniad Mesur Llywodraeth Leol (Cymru) 2009 yn rhy gyffredinol. Petai'n cael ei ddiddymu, gallem gael sefyllfa sydd wedi'i theilwra'n well i bob awdurdod lleol penodol."

Roedd ein tystiolaeth i'r Pwyllgor yn rhoi enghreifftiau o gydweithio rhwng Swyddfa Archwilio Cymru a chyrff eraill hefyd, fel y Comisiynwyr, yr arolygwyr iechyd a'r rheoleiddwyr er mwyn lleihau'r baich archwilio ac arolygu cyffredinol sydd ar gyrff cyhoeddus

5. Bydd y Bwrdd yn parhau i ymgysylltu â rhanddeiliaid er mwyn cyfleu cyfeiriad strategol Swyddfa Archwilio Cymru a'n cynnydd wrth ei gyflawni.

Argymhelliad

6. **Bod y Pwyllgor yn cymeradwyo Cynllun Ffioedd 2015, gan nodi ei fod yn adlewyrchu'r graddfeydd ffioedd drafft sydd wedi'u cynnwys yn yr Amcangyfrif ar gyfer 2015-16.**

¹ Trawsgrifiad y Pwyllgor Cyllid, 6 Tachwedd 2014, llinell [69]



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Cynllun Ffioedd 2015

Mae hwn yn gynllun ffioedd a baratowyd 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.

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Cyflwyniad

- 1 Paratowyd y Cynllun Ffioedd hwn gan Swyddfa Archwilio Cymru o dan adran 24 o Ddeddf Archwilio (Cymru) 2013 (y Ddeddf) (**Atodiad 1**). Mae'r Cynllun Ffioedd, ar ôl iddo gael ei gymeradwyo gan Bwyllgor Cyllid y Cynulliad, yn darparu'r sail y bydd Swyddfa Archwilio Cymru yn ei ddefnyddio wrth godi ffioedd.
- 2 Am y tro cyntaf erioed, roedd Amcangyfrif Swyddfa Archwilio Cymru (ar gyfer 2015-2016) a gymeradwywyd gan y Pwyllgor Cyllid ym mis Tachwedd 2014, yn cynnwys y graddfeydd ffioedd arfaethedig a nodir erbyn hyn yn y cynllun hwn. Mae'r dull newydd hwn yn adlewyrchu penderfyniad Swyddfa Archwilio Cymru i wella ymhellach dryloywder ac i ddangos y cysylltiad uniongyrchol rhwng ein sylfaen gostau a'i heffaith ar gyfraddau ffioedd o ganlyniad.
- 3 Mae'r Bwrdd wedi gwrando'n ofalus ar adborth rhanddeiliaid mewn perthynas â'n hagenda ar effeithlonrwydd cost a'r cyfraddau ffioedd yr ydym yn eu gosod. Wrth geisio cael cefnogaeth y Cynulliad Cenedlaethol ar gyfer ein Hamcangyfrif ar gyfer 2015-16, dyma a gynigiwyd yn yr Amcangyfrif:
 - Gostyngiad 1.5 y cant mewn termau real mewn graddfeydd ffioedd – gan adlewyrchu rhewi mewn termau arian parod.
 - Cyrraedd targed gwerth £800,000 o safbwynt pwysau ariannol mewn perthynas â chyflogau a phensiynau staff, TAW a chwyddiant, drwy arbedion ac effeithlonrwydd mewnol er mwyn sicrhau nad ydynt yn effeithio ar ffioedd.
 - Sefydlu Rhaglen Effeithlonrwydd ac Effeithiolrwydd er mwyn parhau i ddarparu arbedion yn y tymor hwy yn ogystal â'r gostyngiad cronus o 20 y cant mewn termau real i'n costau ers 2009-10.
 - O 2015-2016, ariannu gwaith y Fenter Twyll Genedlaethol drwy'r hyn a godwn ar Gronfa Gyfunol Cymru yn hytrach na thrwy ffioedd a godir ar gyff sy'n cymryd rhan. Drwy hyn, rydym yn ceisio annog mwy i gymryd rhan yn wirfoddol yn ogystal â symleiddio pethau ar gyfer y rhai sy'n cyfranogi'n orfodol.
- 4 Byddwn yn gwella tryloywder ein costau ffioedd ymhellach drwy drafod â chyrrff a archwiliir gyfansoddiad y ffi o ran y timau a roddir i weithio ar archwiliadau.
- 5 Mae'r Cynllun Ffioedd yn adlewyrchu'r Amcangyfrif a gymeradwyir ac yn gyffredinol, mae'n nodi:
 - Y deddfiadau sy'n rheoli'r modd y mae Swyddfa Archwilio Cymru yn codi ffioedd archwilio.
 - Y trefniadau ar gyfer pennu'r ffioedd hynny sy'n cynnwys naill ai:
 - graddfeydd ffioedd sy'n nodi amrediad ffioedd ar gyfer meysydd gwaith archwilio penodol; neu
 - cyfraddau ffioedd ar gyfer gwaith nad yw graddfeydd ffioedd yn eu cwmpasu.

- 6 Yn gyffredinol, ariennir 73 y cant o'n gwariant drwy ffioedd a godir ar gyrrff a archwilir ac yn sgil grant gan Lywodraeth Cymru i gefnogi gwaith asesu gwelliannu. Darperir y 27 y cant sy'n weddill yn uniongyrchol gan Gronfa Gyfunol Cymru drwy bleidlais y Cynulliad Cenedlaethol. Mae rhagor o wybodaeth am ein gwariant a'n cyllid wedi'i chynnwys yn yr **amcanion blynyddol o incwm a gwariant** sydd wedi'u cyflwyno gerbron y Cynulliad Cenedlaethol.

Rhestr o ddeddfiadau

- 7 Mae **Atodiad 2** yn rhestru'r deddfiadau sy'n pennu pryd y gall a phryd y mae'n rhaid i Swyddfa Archwilio Cymru godi ffioedd.

Cyfraddau ffioedd a graddfeydd ffioedd

- 8 Nid yw Swyddfa Archwilio Cymru yn cynhyrchu elw ar ffioedd. Yn unol â deddfwriaeth, mae'n ofynnol nad yw'r ffioedd yr ydym yn eu codi yn uwch na'r gost lawn o arfer y swyddogaeth y mae'r ffi yn berthnasol iddi. Gosodir cyfraddau ein ffioedd ar lefel fel y gellir adennill y gost yn llawn.
- 9 Rydym wedi cyfrifo'r graddfeydd ffioedd drwy ddefnyddio'r cyfraddau ffioedd ar gyfer amcangyfrif o fewnbwn archwilio ar gyfer bwrdd nodweddiadol a archwilir yn y sectorau isod (**Atodiad 3**). Mae hyn ar sail adennill dim mwy na chost lawn y gwaith archwilio a wnaed. Bydd y ffioedd ar gyfer corff unigol a archwilir yn dibynnu ar amgylchiadau lleol ond disgwylir y byddent fel arfer yn disgyn o fewn y graddfeydd ffioedd (lle y bo'n berthnasol). Bydd ein cyfarwyddwyr ymgysylltu yn trafod ffioedd unigol a'u cyfansoddiad â phob corff a archwilir.
- 10 Mae yna densiwn rhwng y gwaith o ddarparu cyrff a archwilir â ffi a delir ymlaen llaw am y gwaith a fydd yn cael ei wneud ar archwiliadau penodol a chael patrwm sy'n ddigon hyblyg i gydnabod amrywiannau anochel. Mae ein ffioedd archwilio yn seiliedig ar amcangyfrif o'n gwariant, amcangyfrif o'r gymysgedd sgiliau ac amcangyfrif o nifer y dyddiau sy'n ofynnol i gwblhau'r gwaith. Pan fo'r gwaith gofynnol yn sylweddol uwch na'r hyn a amcangyfrifwyd yn wreiddiol, o ganlyniad i gymhlethdodau a wynebwyd yn ystod yr archwiliad, gallwn godi ffi uwch, fel y caniateir gan ddeddfwriaeth.
- 11 Yn amlwg, mae ein trefniadau codi ffioedd yn gymhleth, yn anhylaw a chostus i'w gweinyddu ac fe'u hystyrir gan rai yn ddim mwy na chylchredeg cyllid o fewn y sector cyhoeddus. Mae ein rhanddeiliaid yn dweud wrthym eu bod am i ni ganfod model symlach ar gyfer adennill costau archwilio cyhoeddus, a byddwn yn ymchwilio ymhellach i fecanweithiau amgen wrth drafod gyda Phwyllgor Cyllid y Cynulliad Cenedlaethol. Mae'r Bwrdd yn croesawu argymhelliad¹ y pwyllgor y dylid diwygio Deddf Archwilio Cyhoeddus (Cymru) er mwyn egluro gofynion codi ffioedd archwilio ac yn y cyfamser bydd Swyddfa Archwilio Cymru yn dod i gyd-ddealltwriaeth â sefydliadau am yr hyn sy'n ofynnol o ran codi ffioedd, yn amodol ar unrhyw gyngor cyfreithiol perthnasol.
- 12 Ym mis Medi 2014, cynhaliwyd ymgynghoriad statudol ar ein graddfeydd ffioedd ar gyfer 2015-2016, ar sail ymrwymiad y Bwrdd i beidio â chynyddu graddfeydd ffioedd. Roedd yr ymateb i'r ymgynghoriad yn nodi'r canlynol:
 - bod rhewi graddfeydd ffioedd yn cael ei groesawu i raddau helaeth yng nghydestun y pwysau ariannol ar y sector cyhoeddus;
 - bod y gwaith rheoli costau ac arbedion a wneir gan Swyddfa Archwilio Cymru yn cael ei gydnabod;
 - bod yna alw am fwy o dryloywder mewn perthynas â chostau ffioedd;

¹ Adroddiad y Pwyllgor Cyllid, Tachwedd 2014 ar Amcangyfrif Swyddfa Archwilio Cymru 2015-16.

- bod angen mwy o gymesuredd mewn perthynas â risg a maint y corff a archwilir; a
 - disgwylir effeithlonrwydd ac arloesedd parhaus wrth ddarparu gwasanaethau er mwyn gostwng costau archwilio yn y dyfodol.
- 13 Mae'r Bwrdd yn croesawu'r adborth hwn ac yn ymateb drwy ei Gynllun Ffioedd a thrwy ein fframwaith ar gyfer cynllunio busnes.
- 14 Mae **Arddangosyn 1** yn nodi cyfraddau ffioedd fesul awr ar gyfer staff archwilio sy'n adlewyrchu costau uniongyrchol a chyfran ddyledus o orbenion. Archwiliwyd y model costio gan archwilywyr allanol Swyddfa Archwilio Cymru.

Arddangosyn 1: Cyfraddau Ffioedd ar gyfer staff archwilio

Graddfa	Graddfa fesul awr (£ yr awr)
Cyfarwyddwr/Arweinydd Ymgysylltu	162
Rheolwr Archwilio	111
Arweinydd Archwilio Perfformiad	93
Arweinydd Tîm Archwilio Ariannol	75
Archwilydd Perfformiad	65
Archwilydd Ariannol	56
Hyfforddeion Archwilio	45

- 15 Mae graddfeydd ffioedd ar gyfer archwiliadau ariannol 2014-15 ac archwiliadau ac asesiadau gwella 2015-16 wedi'u darparu yn Atodiad 3 mewn perthynas â gwaith a gynhaliwyd mewn awdurdodau unedol, awdurdodau tân ac achub, awdurdodau parciau cenedlaethol, comisiynwyr heddlu a throseddau a phrif gwnstabiliaid, cynghorau tref a chymuned a chronfeydd pensiwn llywodraeth leol. Darperir graddfeydd ffioedd ar wahân mewn perthynas â'r Fenter Twyll Genedlaethol.
- 16 Mae graddfeydd ffioedd yn ffordd o reoleiddio cost archwiliadau cyhoeddus, drwy bennu terfynau ac adolygu ffioedd yn erbyn y terfynau hynny. Mae graddfeydd ffioedd yn darparu fframwaith ar gyfer archwilywyr hefyd, i asesu faint o waith archwilio sy'n angenrheidiol a'r ffi i'w godi am y gwaith hwnnw ar gyfer corff penodol a archwilir.

- 17 Mae'n ofynnol i Swyddfa Archwilio Cymru bennu graddfeydd ffioedd ar gyfer:
- gwaith sy'n gysylltiedig ag archwilio cyrff llywodraeth leol;
 - gwaith o dan Fesur Llywodraeth Leol (Cymru) 2009;
 - gwaith paru data (y Fenter Twyll Genedlaethol).
- 18 Cyfrifir amcangyfrif o ffioedd archwilio cyrff a archwilir nad ydynt wedi'u cynnwys dan ofynion statudol ar gyfer graddfeydd ffioedd yn un ffordd â'r rhai sydd wedi'u cynnwys – hynny yw, drwy ddefnyddio'r cyfraddau ffioedd a gyhoeddwyd yn y Cynllun Ffioedd hwn gydag amcangyfrif o gymysgedd y tîm a'r oriau o fewnbwn gofynnol ar gyfer yr archwiliad.
- 19 Mae archwilwyr yn gwneud 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 ffioedd am y gwaith hwn drwy ddefnyddio cyfraddau ffioedd ac maent yn adlewyrchu maint, cymhlethdod neu unrhyw faterion penodol sy'n gysylltiedig â'r grant dan sylw.
- 20 Mae'r cyfraddau ffioedd yn berthnasol i'r holl waith archwilio y bydd Swyddfa Archwilio Cymru yn codi tâl amdano, ac eithrio i'r graddau y mae graddfeydd ffioedd, lle y bo'n berthnasol, yn rheoleiddio'r swm a godir (neu yn achos y gwaith a wneir dan gytundebau cyn 1 Ebrill 2014, mae'r cyfraddau yn ôl y telerau a gytunwyd). Os ymddengys wedi hynny i Swyddfa Archwilio Cymru bod y gwaith dan sylw mewn archwiliad penodol yn amrywio'n sylweddol i'r hyn a ragwelwyd yn wreiddiol, gall Swyddfa Archwilio Cymru godi ffioedd sy'n wahanol i'r hyn a nodwyd yn wreiddiol.
- 21 Yn achos darparu gwasanaethau gweinyddol, proffesiynol neu dechnegol eraill, codir ffioedd yn unol â'r cytundeb perthnasol, ar yr amod nad yw'r swm dan sylw yn uwch na 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 mewn perthynas â chwestiynau a gwrthwynebiadau gan etholwyr ac atal gwariant anghyfreithlon. Bydd y ffioedd a godir am y math hwn o waith yn adlewyrchu natur y gwaith dan sylw.
- 22 Pan fo angen cymorth arbenigol neu gyngor cyfreithiol neu broffesiynol arall, codir ffioedd ar gyrrff a archwilir yn ogystal â chostau staff Swyddfa Archwilio Cymru.
- 23 Pan fo cyllid yn cael ei ddarparu drwy Amcangyfrif, gall Swyddfa Archwilio Cymru roi cymhorthdal ar y ffioedd a godir ar gyrrff a archwilir, am y cyfnod pontio, yn unol â'r gymeradwyaeth a roddwyd.

Codi Ffioedd

- 24 Cytunir ar drefniadau codi ffioedd â chyrrff a archwilir a gallant gynnwys costau untro, cyfnodol, rheolaidd neu flynyddol, fel y bo'n briodol dan yr amgylchiadau.
- 25 Disgwylir i gyrff a archwilir dalu anfonebau Swyddfa Archwilio Cymru o fewn eu perfformiad targed ar gyfer taliadau credydwy, fel arfer 10 niwrnod yn y sector cyhoeddus. Gallem godi tâl am gostau gweinyddol wrth fynd ar drywydd taliadau hwyr.
- 26 Ar ôl cwblhau aseiniad archwilio, byddwn yn asesu'r costau gwirioneddol o gyflawni'r aseiniad o'i gymharu â'r ffi a godwyd. Byddwn yn ad-dalu unrhyw ffi sy'n uwch na'r gost ac, ar y llaw arall, gallem godi tâl ychwanegol pan nad yw'r ffi'n ddigonol. Byddwn yn prosesu ad-daliadau a ffioedd ychwanegol mewn ffordd a fydd yn sicrhau cyn lleied o gostau gweinyddol â phosibl, e.e. drwy eu gosod yn erbyn ffioedd yn y dyfodol neu ffioedd ar gyfer agweddau eraill ar weithgareddau archwilio.

Deddf Archwilio Cyhoeddus (Cymru) 2013 – testun llawn ar gyfer adran 24

- 1 Rhaid i SAC baratoi cynllun sy'n ymwneud â chodi ffioedd gan SAC.
- 2 Rhaid i'r cynllun gynnwys y canlynol –
 - a rhestr o'r deddfiadau y caiff SAC godi ffi o danynt;
 - b pan fo'r deddfiadau hynny yn gwneud darpariaeth i SAC ragnodi graddfa neu raddfeydd ffioedd, y raddfa honno neu'r graddfeydd hynny;
 - c pan fo'r deddfiadau hynny yn gwneud darpariaeth i SAC ragnodi swm i'w godi, y swm hwnnw;
 - ch pan nad oes darpariaeth wedi ei gwneud ar gyfer rhagnodi graddfa neu raddfeydd ffioedd, na rhagnodi swm, y modd y bydd SAC 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 SAC ei adolygu o leiaf unwaith mewn blwyddyn galendr;
 - b caiff SAC ei ddiwygio neu ei ail-wneud ar unrhyw adeg, ac
 - c rhaid i SAC 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 SAC, rhaid i SAC ddiwygio'r cynllun i gynnwys y raddfa neu'r graddfeydd ffioedd a ragnodwyd gan Weinidogion Cymru yn lle'r rhai a ragnodwyd gan SAC.
- 6 Nid oes rhaid cael cymeradwyaeth y Cynulliad Cenedlaethol os mai diwygiad a wneir yn unol ag isadran (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 isadran (5), unwaith y bydd wedi cael ei osod gerbron y Cynulliad Cenedlaethol.
- 8 Rhaid i SAC gyhoeddi'r cynllun (ac unrhyw ddiwygiad iddo) cyn gynted ag y bo'n rhesymol ymarferol wedi iddo gael effaith.

Rhestr o ddeddfiadau sy'n pennu pryd y gall a phryd y mae'n rhaid i Swyddfa Archwilio Cymru godi ffioedd

Natur y gwaith	Deddfiadau statudol
Gall Swyddfa Archwilio Cymru godi ffioedd am y gweithgareddau canlynol	
Archwilio cyfrifon gan yr Archwilydd Cyffredinol (heblaw cyfrifon llywodraeth leol)	Adran 23(2) Deddf Archwilio Cyhoeddus (Cymru) 2013
Astudiaethau gwerth am arian a gyflawnir dan gytundeb	Adran 23(3)(a)-(c) Deddf Archwilio Cyhoeddus (Cymru) 2013
Unrhyw wasanaethau gweinyddol, proffesiynol neu dechnegol i'w darparu gan Swyddfa Archwilio Cymru neu'r Archwilydd Cyffredinol drwy drefniant o dan adran 19 Deddf Archwilio Cyhoeddus (Cymru) 2013	Adran 23(3)(d) Deddf Archwilio Cyhoeddus (Cymru) 2013
Archwiliad eithriadol o gorff llywodraeth leol	Adran 37(8) Deddf Archwilio Cyhoeddus (Cymru) 2004
Ymarferion paru data	Adran 64F(A1) Deddf Archwilio Cyhoeddus (Cymru) 2004 Mae'n rhaid pennu graddfa ffioedd ar gyfer y gwaith hwn
Mae'n rhaid i Swyddfa Archwilio Cymru godi ffioedd am y gweithgareddau canlynol	
Gwaith o dan Fesur Llywodraeth Leol (Cymru) 2009	Adran 27 Mesur Llywodraeth Leol (Cymru) 2009 Mae'n rhaid pennu graddfa ffioedd ar gyfer y gwaith hwn
Gwasanaethau ardystio grantiau	Adran 23(4)(a) Deddf Archwilio Cyhoeddus (Cymru) 2013
Astudiaethau ar gais cyrff addysgol o dan adran 145B Deddf Llywodraeth Cymru 1998	Adran 23(4)(b) Deddf Archwilio Cyhoeddus (Cymru) 2013
Archwilio cyfrifon cyrff llywodraeth leol ac ymgymryd ag astudiaethau dan gytundeb â chyrff llywodraeth leol	Adran 20(A1)(a)-(b) Deddf Archwilio Cyhoeddus (Cymru) 2004 Mae'n rhaid pennu graddfa ffioedd ar gyfer archwilio cyfrifon cyrff llywodraeth leol
Darpariaethau eraill ar gyfer codi ffioedd	
Astudiaethau gweinyddu budd-daliadau ar gyfer yr Ysgrifennydd Gwladol. Mae'n rhaid i gyfanswm y ffi fod yn gyfanswm rhesymol a gytunwyd rhwng yr Ysgrifennydd Gwladol a Swyddfa Archwilio Cymru.	Adran 45 Deddf Archwilio Cyhoeddus (Cymru) 2004
Cynorthwyo Prif Arolygydd Ei Mawrhydi dros Addysg a Hyfforddiant yng Nghymru	Adran 41A Deddf Addysg 1997

Graddfeydd ffioedd Swyddfa Archwilio Cymru o 1 Ebrill 2015

Awdurdodau unedol

Graddfa ffioedd ar gyfer archwilio cyfrifon awdurdodau unedol

Gwariant gros £000,000	Amrediad ffioedd £000			Canolrif y flwyddyn flaenorol £000
	Isafswm	Canolrif	Uchafswm	
100	119	140	160	140
200	143	168	193	168
300	159	187	215	187
400	172	202	232	202
500	183	215	246	215
600	192	225	259	225
700	200	235	269	235
800	207	243	279	243
900	213	251	288	251
1,000	220	258	296	258
1,100	225	265	304	265
1,200	230	271	311	271

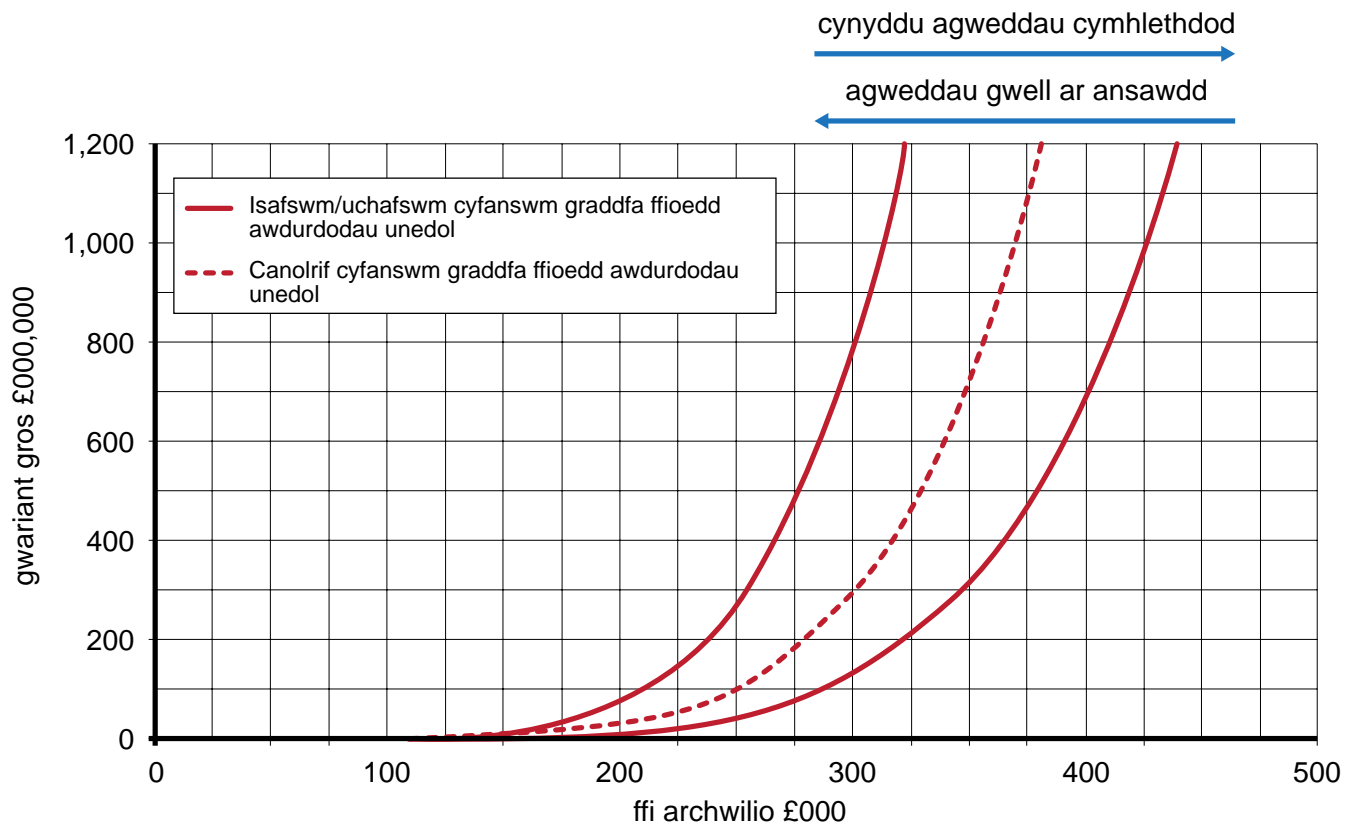
Graddfa ffioedd ar gyfer archwiliadau ac asesiadau gwella mewn awdurdodau unedol

Holl awdurdodau unedol	Amrediad ffioedd £000			Canolrif y flwyddyn flaenorol £000
	Isafswm	Canolrif	Uchafswm	
	94	112	130	117

Graddfa cyfanswm ffioedd ar gyfer awdurdodau unedol

Gwariant gros £000,000	Amrediad ffioedd £000			Canolrif y flwyddyn flaenorol £000
	Isafswm	Canolrif	Uchafswm	
100	213	252	291	257
200	237	280	323	285
300	253	299	345	304
400	266	314	362	319
500	276	327	377	331
600	285	337	389	342
700	293	347	400	352
800	301	355	410	360
900	307	363	419	368
1,000	313	370	427	375
1,100	319	377	434	382
1,200	324	383	442	388

Graff o raddfa cyfanswm ffioedd ar gyfer awdurdodau unedol



Awdurdodau tân ac achub

Graddfa ffioedd ar gyfer archwilio cyfrifon awdurdodau tân ac achub

Gwariant gros £000,000	Amrediad ffioedd £000			Canolrif y flwyddyn flaenorol £000
	Isafswm	Canolrif	Uchafswm	
20	35	41	47	41
40	42	49	57	49
60	47	55	63	55
80	50	59	68	59
100	53	63	72	63

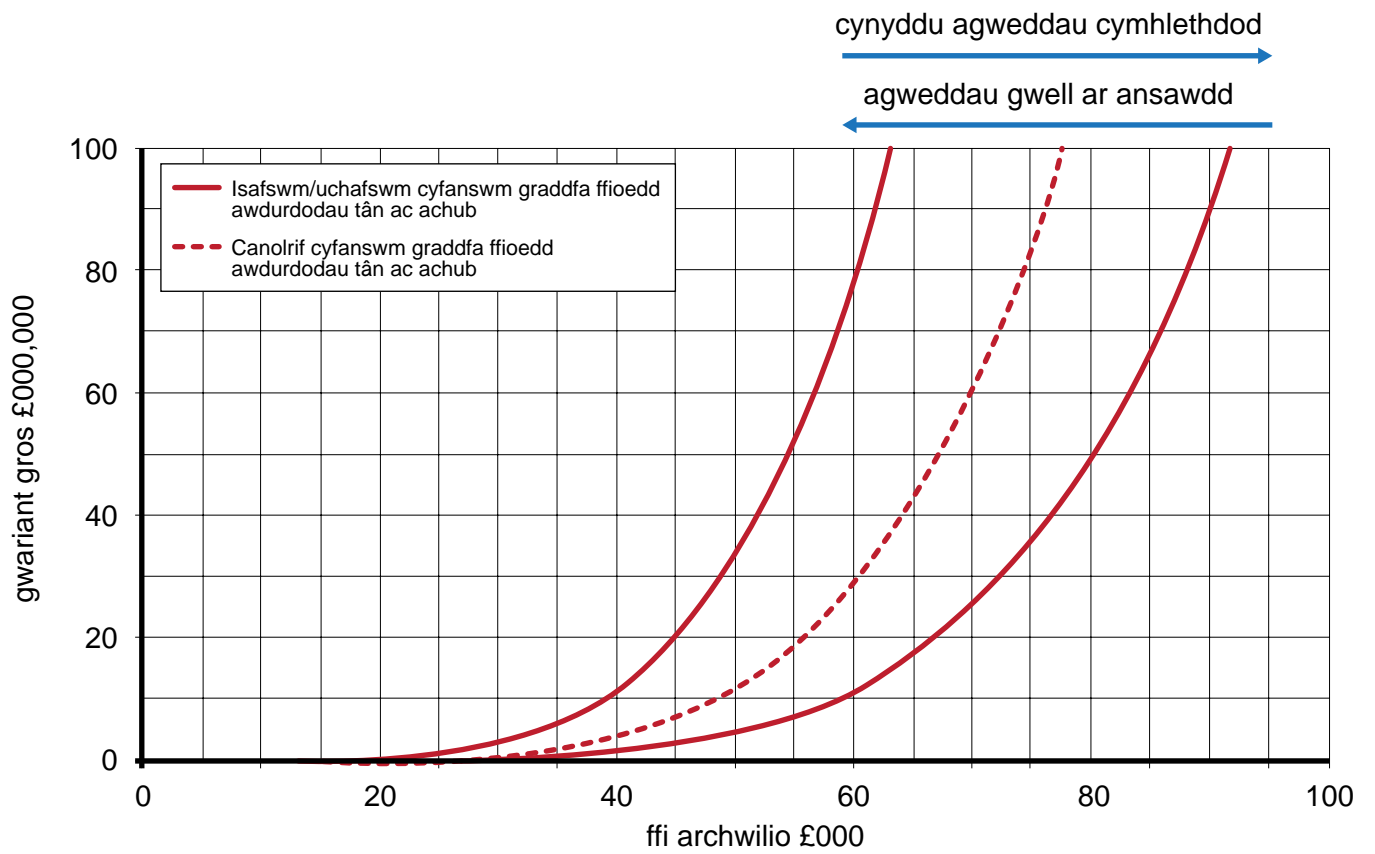
Graddfa ffioedd ar gyfer archwiliadau ac asesiadau gwella mewn awdurdodau tân ac achub

Holl awdurdodau tân ac achub	Amrediad ffioedd £000			Canolrif y flwyddyn flaenorol £000
	Isafswm	Canolrif	Uchafswm	
	10	15	20	16

Graddfa cyfanswm ffioedd ar gyfer awdurdodau tân ac achub

Gwariant gros £000,000	Amrediad ffioedd £000			Canolrif y flwyddyn flaenorol £000
	Isafswm	Canolrif	Uchafswm	
20	45	56	67	57
40	52	64	77	65
60	57	70	83	71
80	60	74	88	75
100	63	78	92	79

Graff o raddfa cyfanswm ffioedd ar gyfer awdurdodau tân ac achub



Awdurdodau parciau cenedlaethol

Graddfa ffioedd ar gyfer archwilio cyfrifon awdurdodau parciau cenedlaethol

Gwariant gros £000,000	Amrediad ffioedd £000			Canolrif y flwyddyn flaenorol £000
	Isafswm	Canolrif	Uchafswm	
2	22	25	29	25
4	26	31	35	31
6	29	34	39	34
8	31	37	42	37
10	33	39	45	39

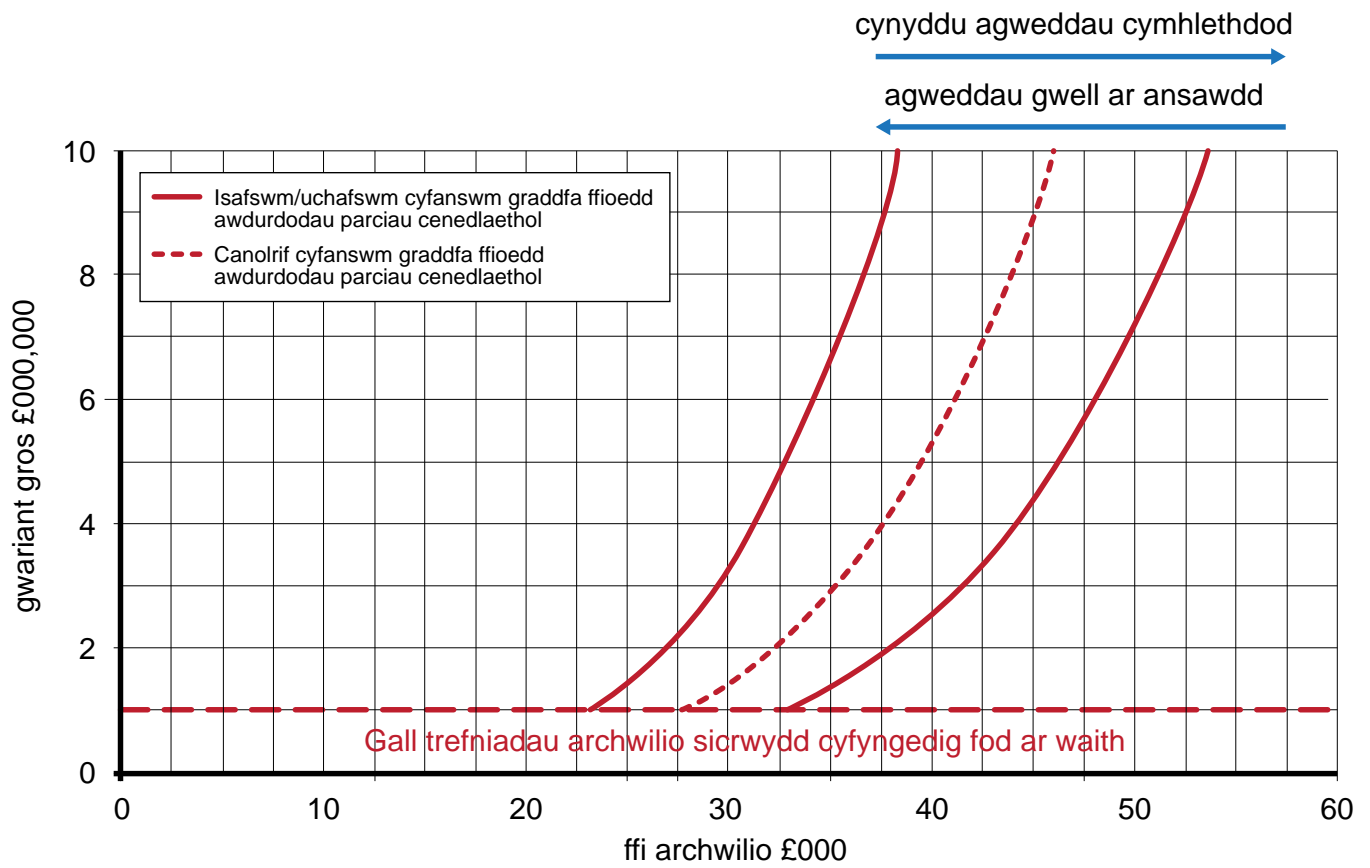
Graddfa ffioedd ar gyfer archwiliadau ac asesiadau gwella mewn awdurdodau parciau cenedlaethol

Holl awdurdodau parciau cenedlaethol	Amrediad ffioedd £000			Canolrif y flwyddyn flaenorol £000
	Isafswm	Canolrif	Uchafswm	
	5	7	9	7

Graddfa cyfanswm ffioedd ar gyfer awdurdodau parciau cenedlaethol

Gwariant gros £000,000	Amrediad ffioedd £000			Canolrif y flwyddyn flaenorol £000
	Isafswm	Canolrif	Uchafswm	
2	27	32	38	33
4	31	38	44	38
6	34	41	48	41
8	36	44	51	44
10	39	46	54	46

Graff o raddfa cyfanswm ffioedd awdurdodau parciau cenedlaethol



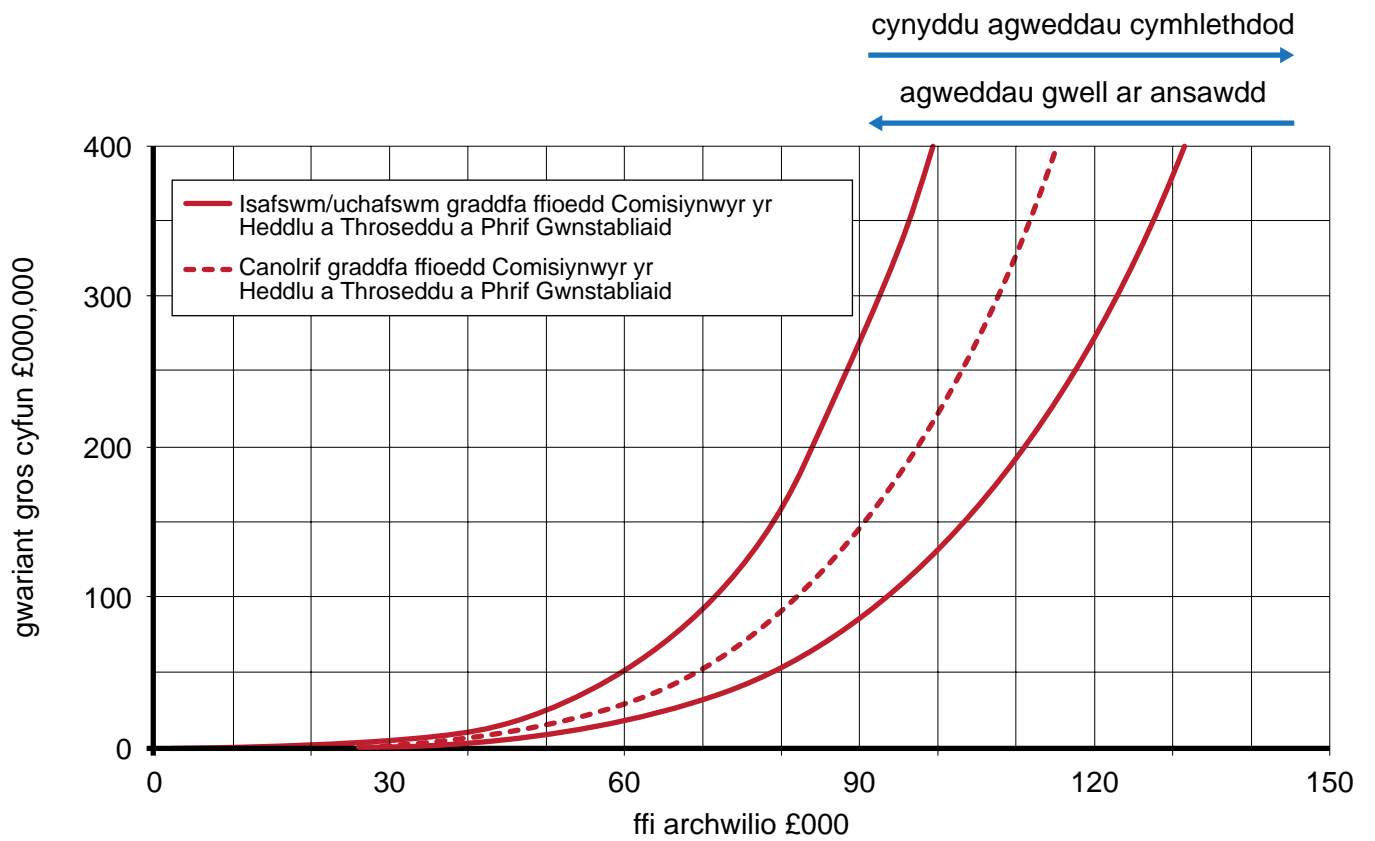
Comisiynwyr heddlu a throseddu a phrif gwnstabiliaid

Mae archwilwyr yn archwilio dau gorff statudol ym maes yr heddlu – y Comisiynydd Heddlu a Throseddu (PCC) a'r Prif Gwnstabl (CC). 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 ffioedd ar gyfer archwilio cyfrifon comisiynwyr heddlu a throseddu a phrif gwnstabiliaid

Gwariant gros cyfunol comisiynwyr heddlu a throseddu a phrif gwnstabiliaid £000,000	Amrediad ffioedd cyfunol comisiynwyr heddlu a throseddu a phrif gwnstabiliaid £000			
	Isafswm	Canolrif	Uchafswm	Canolrif y flwyddyn flaenorol £000
50	61	70	79	76
100	71	83	94	89
150	79	91	104	97
200	84	98	111	104
250	89	103	118	109
300	93	108	123	114
350	96	112	128	118

Graff o raddfa ffioedd ar gyfer comisiynwyr heddlu a throseddu a phrif gwnstabiaid



Cynghorau tref a chymuned

Mae cynghorau tref a chymuned sydd ag incwm neu wariant o hyd at £1 filiwn yn cael eu harchwilio ar sail sicrwydd cyfyngedig. Mae ffioedd am yr archwiliadau hyn yn amrywio yn unol â throsiant blynyddol.

O dan amgylchiadau lle bo angen rhagor o dystiolaeth ar yr archwilydd i gyflawni ei gyfrifoldebau'n briodol, gan gynnwys ar ôl cyhoeddi adroddiad cysylltiedig er budd y cyhoedd, cynhelir profion ychwanegol i fynd i'r afael â phryderon yr archwilydd, a chodir ffioedd ychwanegol yn gymesur â'r gwaith ychwanegol dan sylw.

Graddfa ffioedd ar gyfer archwilio cyfrifon cynghorau tref a chymuned ag incwm neu wariant o hyd at £1,000,000

Incwm neu wariant blynyddol (mae ffioedd yn daladwy ar sail pa bynnag un yw'r uchaf bob blwyddyn)	Math o archwiliad	Ffi arfaethedig	Ffi'r flwyddyn flaenorol
£Dim – £99	Sylfaenol	£dim	£30
£100 – £1,000	Sylfaenol	£30	£30
£1,001 – £5,000	Sylfaenol	£80	£80
£5,001 – £10,000	Sylfaenol	£175	£175
£10,001 – £30,000	Sylfaenol	£205	£205
£30,001 – £60,000	Sylfaenol	£295	£295
£60,001 – £100,000	Sylfaenol	£350	£350
£100,001 – £200,000	Sylfaenol	£415	£415
£200,001 – £300,000	Canolradd	£650	£650
£300,001 – £400,000	Canolradd	£650	£650
£400,001 – £500,000	Canolradd	£650	£650
£500,001 – £750,000	Canolradd	£920	£920
£750,001 – £1,000,000	Canolradd	£920	£920

Cronfeydd pensiwn llywodraeth leol

Graddfa ffioedd ar gyfer archwilio cyfrifon cronfeydd pensiwn llywodraeth leol

Holl gronfeydd pensiwn	Amrediad ffioedd £000			Canolrif y flwyddyn flaenorol £000
	Isafswm	Canolrif	Uchafswm	
	30	40	50	40

Archwiliadau o fathau eraill o gyrff llywodraeth leol

Ar wahân i'r mathau hynny o gyrff y rhagnodwyd graddfeydd ffioedd ar eu cyfer, mae nifer fach o fathau eraill o gyrff llywodraeth leol. Ar gyfer archwiliadau o'r gyrff hyn, caiff dull cynllunio archwiliadau sy'n seiliedig ar sero ei ddefnyddio o hyd, a chaiff y gofynion o ran adnoddau eu trosi'n ffioedd sy'n uniongyrchol seiliedig ar gostau cyflawni'r gwaith.

Amcangyfrif o'r cymysgedd staff ar gyfer gwaith ardystio grantiau

Graddfa staff	Cymysgedd staff ar gyfer grantiau cymhleth %	Cymysgedd staff ar gyfer yr holl grantiau eraill %
Arweinydd ymgysylltu	1 i 2	0 i 1
Rheolwr yr archwiliad	4 i 6	1 i 2
Arweinydd tîm	18 i 21	12 i 16
Archwilydd/swyddog dan hyfforddiant	77 i 71	87 i 81

Mae grantiau cymhleth yn cynnwys:

- BEN01 Cynllun budd-daliadau tai a threth gyngor
- EUR01 Cronfeydd Strwythurol
- HOU03 Cymhorthdal y Cyfrif Refeniw Tai (awdurdodau nad ydynt yn trosglwyddo stoc)
- LA01 Ffurflen ardrethi annomestig cenedlaethol
- PEN05 Ffurflen pensiynau athrawon

Y Fenter Twyll Genedlaethol

Er mwyn helpu cyrff cyhoeddus yng Nghymru yn eu brwydr yn erbyn twyll, mae'r Archwilydd Cyffredinol yn cynnal y Fenter Twyll Genedlaethol yng Nghymru bob dwy flynedd. Cynhelir y Fenter yn Lloegr, yr Alban a Gogledd Iwerddon hefyd. Mae'r Fenter ynparu data ar draws sefydliadau a systemau er mwyn helpu cyrff cyhoeddus i nodi hawliadau a thrafodion a allai fod yn dwyllodrus neu wallus. Bu'n adnodd effeithiol iawn i ganfod twyll a gordaliadau a sicrhau arbedion i bwrs y wlad. Ers iddi ddechrau ym 1996, mae ymarferion y Fenter wedi arwain at nodi twyll a gordaliadau gwerth dros £26 miliwn yng Nghymru ac £1.17 biliwn ledled y DU.

Mae'r Archwilydd Cyffredinol yn cynnal y Fenter gan ddefnyddio ei bwerau statudol ar gyfer paru data dan ran 3A Deddf Archwilio Cyhoeddus (Cymru) 2004.

Nodir isod y ffioedd statudol ar gyfer cyfranogwyr gorfodol. Mae'r ffi ar gyfer y Fenter yn seiliedig ar nifer ac amrediad y setiau data craidd perthnasol.

Math o gorff	Ffi 2015-16 £	Ffi 2014-15 £	Ffi flaenorol (2012-13) £
Awdurdod Unedol	Dim	3,650	3,650
Y Comisiynydd Heddlu a Throseddau a Phrif Gwnstabl	Dim	1,000	1,000
Awdurdod tân ac achub	Dim	1,000	1,000
Ymddiriedolaeth y GIG	Dim	1,000	1,000
Bwrdd Iechyd Lleol	Dim	1,000	3,650
Arall – gwirfoddol	Dim	Yn amodol ar gytundeb â phob corff	Yn amodol ar gytundeb â phob corff

O 2015-16, pennir graddfa ffioedd o £dim ar gyfer yr holl gyrff sy'n cymryd rhan ac yn hytrach bydd Swyddfa Archwilio Cymru yn adennill y costau drwy daliad gan Gronfa Gyfunol Cymru fel y cymeradwywyd drwy'r Amcangyfrif. Y rhesymeg sydd wrth wraidd hyn yw annog mwy o sefydliadau anorfodol i gymryd rhan yn wirfoddol, yn unol â dyheadau'r Pwyllgor Cyfrifon Cyhoeddus. Ar y cyd â dyheadau'r bwrdd i sicrhau trefn ariannu symlach, ac yn unol â hynny, pennir graddfa ffioedd o £dim ar sefydliadau sy'n cymryd rhan yn orfodol hefyd. Bydd hyn yn helpu i atal unrhyw ddryswch ac yn rhoi neges glir o ran y costau o gymryd rhan yn y Fenter. Felly, o hyn ymlaen, ni fydd y Fenter yn cael ei hariannu drwy godi ffioedd.

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 7

Yn rhinwedd paragraff(au) vi, ix o Reol Sefydlog 17.42

Mae cyfyngiadau ar y ddogfen hon