

# Dogfen ir Cyhoedd



CYNGOR SIR  
YNYS MÔN  
ISLE OF ANGLESEY  
COUNTY COUNCIL

Dr Gwynne Jones  
Rheolwr Gyfarwyddwr Dros Dro – Interim  
Managing Director

CYNGOR SIR YNYS MÔN  
ISLE OF ANGLESEY COUNTY COUNCIL  
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<b>RHYBUDD O GYFARFOD</b>	<b>NOTICE OF MEETING</b>
<b>PWYLLGOR ARCHWILIO A LLYWODRAETHU</b>	<b>AUDIT AND GOVERNANCE COMMITTEE</b>
<b>DYDD MAWRTH, 8 RHAGFYR 2015 am 2.00 o'r gloch y prynhawn</b>	<b>TUESDAY 8 DECEMBER, 2015 at 2:00 p.m.</b>
<b>SIAMBR Y CYNGOR, SWYDDFEYDD Y CYNGOR, LLANGFNI</b>	<b>COUNCIL CHAMBER, COUNCIL OFFICES, LLANGFNI</b>
<b>Swyddog Pwyllgor</b>	<b>Ann Holmes 01248 752518 Committee Officer</b>

## **AELODAU / MEMBERS**

Cynghorwyr / Councillors:-

### **Annibynnol / Independent**

Jim Evans, Dafydd Rhys Thomas a Richard Owain Jones

### **Plaid Cymru / The Party of Wales**

John Griffith (Is-Gadeirydd/Vice-Chair), Alun W Mummery a Nicola Roberts

### **Grwp Chwyldroad/ Revolutionist Group**

Peter Rogers

### **Heb Ymaelodi/Unaffiliated**

R.Llewelyn Jones (Cadeirydd/Chair)

## **AELODAU LLEYG / LAY MEMBERS**

Mrs Sharon Warnes a Mr Richard Barker

## R H A G L E N

### 1 **DATGANIAD O DDIDDORDEB**

Derbyn unrhyw ddatganiad o ddiddordeb gan unrhyw Aelod neu Swyddog parthed unrhyw eitem o fusnes.

### 2 **COFNODION CYFARFOD 23 MEDI, 2015** (Tudalennau 1 - 6)

Cyflwyno cofnodion cyfarfod blaenorol y Pwyllgor Archwilio a Llywodraethu a gynhaliwyd ar 23 Medi, 2015.

### 3 **ARCHWILIAD YR ASIANTAETH SAFONAU BWYD** (Tudalennau 7 - 120)

Cyflwyno adroddiad Prif Swyddog Gwarchod y Cyhoedd.

### 4 **ARCHWILIO ALLANOL - LLYTHYR ARCHWILIO BLYNYDDOL 2014/15**

(Tudalennau 121 - 122)

Cyflwyno'r Llythyr Archwilio Blynyddol am 2014/15. (*Fersiwn Saesneg*)

### 5 **ARCHWILIO ALLANOL - TYSTYSGRIF CYDYMFFURFIO** (Tudalennau 123 - 128)

- Cyflwyno Tystysgrif Cydymffurfio ynglyn ag archwiliad asesiad Cyngor Sir Ynys Môn o berfformiad 2014/15.
- Cyflwyno diweddariad ar Raglen Waith Perfformiad Archwilio Allanol.

### 6 **ADRODDIAD CYNNYDD ARCHWILIO MEWNOL** (Tudalennau 129 - 156)

Cyflwyno adroddiad cynnydd Archwilio Mewnol hyd at 31 Hydref, 2015.

### 7 **ADOLYGU'R PROTOCOL ARCHWILIO MEWNOL** (Tudalennau 157 - 176)

Cyflwyno adroddiad y Rheolwr Archwilio Mewnol ynglyn ag adolygu'r Protocol Archwilio Mewnol i gynnwys archwiliadau dilyn i fyny.

## PWYLLGOR ARCHWILIO A LLYWODRAETHU

### Cofnodion y cyfarfod a gynhaliwyd ar 23 Medi, 2015

<b>YN BRESENNOL:</b>	Y Cynghorydd R. Llewelyn Jones (Cadeirydd) Y Cynghorydd John Griffith (Is-gadeirydd)  Y Cynghorwyr Jim Evans, Alun Mummery, Peter Rogers Dafydd Rhys Thomas
<b>WRTH LAW:</b>	Prif Weithredwr Pennaeth Adnoddau a Swyddog Adran 151 Dros Dro Rheolwr Gwasanaethau Cyfrifeg (BHO) Pennaeth Archwilio Mewnol (MH) Rheolwr Archwilio (SP) Cyfrifydd Dros Dro (AK) (ar gyfer eitem 3) Swyddog Pwyllgor (ATH)
<b>YMDDIHEURIADAU:</b>	Y Cynghorydd Richard Owain Jones, Mr Richard Barker, Mrs Sharon Warnes (Aelodau Lleyg)
<b>HEFYD YN BRESENNOL:</b>	Mr Andy Bruce (Swyddfa Archwilio Cymru), Mr Martin George (Rheolwr Ymgysylltu – PwC)

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#### 1. DATGAN DIDDORDEB

Fe wnaeth y Cynghorydd Peter Rogers ddatgan diddordeb personol fel ffermwr a thirfeddiannwr yn eitem 3 ar yr agenda mewn perthynas ag unrhyw ran o'r drafodaeth a allai gynnwys y stad mân-ddaliadau.

#### 2. COFNODION Y CYFARFOD AR 27 GORFFENNAF 2015

Cyflwynwyd cofnodion cyfarfod blaenorol y Pwyllgor Archwilio a Llywodraethu a gynhaliwyd ar 27 Gorffennaf 2015 a chadarnhawyd eu bod yn gywir.

Yn codi o'r cofnodion –

- Gan gyfeirio at ohebiaeth gyda Heddlu Gogledd Cymru ynghylch yr ymchwiliad i ymgais o dwyll yn erbyn y Cyngor fel rhan o ymgyrch ehangach o dwyll yn erbyn Awdurdodau Lleol yng Nghymru a Lloegr, dywedodd y Pennaeth Adnoddau a Swyddog Adran 151 Dros Dro nad oedd eto wedi derbyn yr ymateb manwl gan yr Heddlu. Roedd wedi adrodd ei fod yn disgwyl eu hymateb yng nghyfarfod y Pwyllgor ym mis Gorffennaf, a chan ystyried bod dau fis wedi pasio erbyn hyn awgrymodd ei bod nawr yn briodol i ysgrifennu eto at y Prif Gwnstabl i gael sicrwydd bod yr ymchwiliad yn mynd yn ei flaen. Roedd y Pwyllgor yn cefnogi'r awgrym hwn a chynigiodd y dylid anfon yr ohebiaeth ymlaen at Gomisiynydd Heddlu a Throsedd Gogledd Cymru gan ddarparu copi i Brif Gwnstabl Heddlu Gogledd Cymru.

#### **CAM GWEITHREDU'N CODI: Y Pennaeth Adnoddau a Swyddog Adran 151 Dros Dro i ysgrifennu at Gomisiynydd Heddlu a Throsedd Gogledd Cymru ar y llinellau y cytunwyd arnynt.**

- Gan gyfeirio at ehangu rôl yr Aelodau Lleyg wrth benodi Cadeirydd ac Is-gadeirydd i'r Pwyllgor Archwilio a Llywodraethiant, cadarnhaodd y Pennaeth Adnoddau a Swyddog Adran 151 Dros Dro fod y Prif Weithredwr wedi trafod y mater gydag Arweinyddion y Grwpiau Gwleidyddol ac y cytunwyd pan fyddai Cadeiryddion ac Is-gadeiryddion y Pwyllgor yn cael eu hethol nesaf, y byddai Aelodau Lleyg y Pwyllgor hwn yn cael eu gwahodd i gyfarfod gyda'r Arweinyddion Grwpiau ynghynt pan fydd y drafodaeth yn ymwneud ag ethol Cadeirydd ac Is-gadeirydd y Pwyllgor Archwilio a Llywodraethu.

### 3. DATGANIAD CYFRIFON 2014/15 AC ADRODDIAD ISA 260

3.1 Cyflwynwyd adroddiad y Pennaeth Adnoddau a Swyddog Adran 151 Dros Dro yn ymgorffori'r Datganiad Cyfrifon Terfynol ar gyfer 2014/15 i'r Pwyllgor eu hystyried. Roedd yr adroddiad yn cadarnhau y llwyddwyd i gyrraedd y terfyn amser statudol ar gyfer cwblhau cyfrifon wedi'u harchwilio am y bedwaredd flwyddyn yn olynol a bod y gwelliannau i'r broses archwilio a nodwyd yn ystod y flwyddyn flaenorol wedi parhau, ac y rhoddwyd sylw prydlon a boddhaol i'r materion oedd yn codi o hynny.

Dywedodd y Pennaeth Adnoddau a Swyddog Adran 151 Dros Dro ei fod yn fodlon gyda'r modd y cynhaliwyd y broses o gau'r cyfrifon a disgwyliai y byddai barn archwilio ddiamed yn cael ei rhyddhau ar y cyfrifon ariannol.

Cyfeiriodd y Rheolwr Gwasanaethau Cyfrifeg at adrannau allweddol y cyfrifon oedd yn cynnwys y Datganiad Symudiad yn y Cronfeydd wrth Gefn; y Datganiad Incwm a Gwariant Cynhwysfawr a'r Fantolen. Dywedodd y Swyddog fod y Gronfa Gyffredinol yn eithaf sefydlog ar £7.193m; mae cronfa wrth gefn y Cyfrif Refeniw Tai wedi cynyddu i £2.821m a chafwyd cynnydd cyffredinol hefyd mewn cronfeydd wrth gefn y gellir eu defnyddio.

3.2 Cyflwynwyd adroddiad yr Archwilydd Allanol ar ganlyniad archwiliad y Datganiadau Ariannol ar gyfer 2014/15 (Adroddiad dan ISA 260) i'r Pwyllgor ei ystyried.

Cadarnhaodd Mr. Martin George, Rheolwr Ymgysylltu, PwC, cyhyd ag y bydd y gwaith sy'n weddill fel yr amlinellir ym mharagraff 6 yr adroddiad yn cael ei gwblhau'n foddhaol, bod yr Archwilydd Cyffredinol ar ôl derbyn llythyr o gynrychiolaeth (yn seiliedig ar yr un a amlinellir yn Atodiad 1) yn bwriadu cyflwyno adroddiad archwiliad diamed ar y Datganiadau Ariannol (fel yn Atodiad 2). Ymhelaethodd yr Archwilydd ar y materion mwyaf arwyddocaol oedd yn codi o'r archwiliad a dygodd sylw'r Pwyllgor atynt fel y Pwyllgor sy'n goruchwyllo'r broses adrodd ariannol:

- Ni nodwyd unrhyw gamddatganiadau yn y datganiadau ariannol sydd heb eu cywiro.
- Mae Atodiad 3 yr adroddiad yn rhestru crynodeb o'r cywiriadau a wnaed i'r datganiadau ariannol drafft y mae'r Rheolwr wedi eu derbyn a gweithredu arnynt. Roedd nifer o'r cywiriadau hyn yn cynnwys ail-gategoreiddio ar y Fantolen nad yw'n effeithio ar y Gronfa Gyffredinol; nid yw'r addasiadau hynny sy'n ymwneud ag ailbriso eiddo yn effeithio ar y gronfa chwaith. Mae'r effaith net ar y Gronfa Gyffredinol yn £279k (roedd balans y Gronfa Gyffredinol yn y datganiad drafft wedi cael ei ddiwygio o £7.47 miliwn i lawr i £7.193m yn y datganiad terfynol).
- Roedd y risgiau archwilio sylweddol ac uwch a adnabuwyd yn ystod y broses gynllunio archwilio wedi derbyn sylw yn unol â'r gweithdrefnau a nodir yn y Strategaeth Archwilio Ariannol a nodir y canlyniad ym mharagraff 13 yr adroddiad. Adnabuwyd risg uwch ychwanegol mewn perthynas â chyfrifo'r ymarfer Arfarnu Swyddi a chynigwyd addasiad i'r modd yr ymdrinnir â hwn yn y cyfrifon. Bydd yr archwilydd yn parhau i fonitro'r maes hwn hyd nes caiff y cyfrifon eu harwyddo.
- Roedd paragraffau 16 i 40 yr adroddiad yn darparu'r canfyddiadau archwilio oedd yn deillio o archwilio'r meysydd sy'n destun risg gymedrol. Mae'r meysydd hynny'n ymwneud â rhagdybiaethau a'r fethodoleg Prisio Asedau Sefydlog; ymrwymadau pensiwn; ymrwymadau Tâl Cyfartal; Arfarnu Swyddi a darpariaeth Gwastraff.
- Yn ystod y broses archwilio, ni chanfuwyd unrhyw risg o gamddatganiadau sylweddol yn y datganiadau ariannol oherwydd twyll.
- Nid oedd unrhyw bryderon ynghylch agweddau ansoddol o ran arferion cyfrifo'r Awdurdod a'i arferion adrodd ariannol. Canfuwyd bod y wybodaeth a ddarparwyd yn berthnasol, yn ddibynadwy, yn gymeradwy ac yn hawdd i'w deall.
- Ni ddaeth yr Archwilydd ar draws unrhyw anawsterau sylweddol yn ystod yr archwiliad ac ni soniwyd am unrhyw faterion arwyddocaol gyda'r rheolwr yr oedd angen eu hadrodd i'r Pwyllgor.
- Er nad oedd yr Archwilydd wedi adnabod unrhyw wendidau arwyddocaol yn rheolaethau mewnol yr Awdurdod, tybir bod rhai meysydd lle gellid gwella rheolaethau ac fe wneir argymhellion i'r perwyl hwnnw yn Atodiad 4 yr adroddiad. Mae'r rhain yn ymwneud ag ailbriso asedau eiddo'r Cyngor a chywirdeb y wybodaeth a ddarperir yn y Dychwiliad Pensiwn Blynyddol i Gyngor Gwynedd.
- Adolygwyd Datganiad Llywodraethiant Blynyddol yr Awdurdod a chanfuwyd ei fod yn cydymffurfio â fframwaith CIPFA/SOLACE ar gyfer Cyflawni Llywodraethiant Dda mewn Llywodraeth Leol.

Roddodd y Pwyllgor ystyriaeth i'r wybodaeth a gyflwynwyd a gwnaeth y pwyntiau a ganlyn -

- Roedd y Pwyllgor yn cydnabod fod y cyfrifon wedi cael eu paratoi, eu cyflwyno a'u harchwilio o fewn yr amserlen statudol a'u bod yn gadarn o ran ansawdd. Roedd y Pwyllgor hefyd yn medru derbyn sicrwydd o safbwyntiau cadarnhaol yr Archwilydd Allanol ynghylch ansawdd arferion cyfrifo'r Awdurdod a'i arferion adrodd ariannol.
- Ceisiodd y Pwyllgor gadarnhad y byddai'r gwelliannau ymarfer a argymhellir gan yr Archwilydd Allanol ynghylch Ailbriso a Phensiynau yn cael eu gweithredu ac y byddai'r Pwyllgor yn derbyn diweddariad ar hynny. Cadarnhaodd y Pennaeth Adnoddau Dros Dro y byddai'r Pwyllgor yn derbyn adroddiad ar yr ymateb i argymhellion yr Archwilydd Allanol yn ei gyfarfod cyntaf yn y flwyddyn newydd.
- Gan gyfeirio at brisio asedau eiddo'r Cyngor a'r addasiadau a argymhellwyd gan yr Archwilydd Allanol mewn perthynas â hyn, holodd y Pwyllgor a ddylai'r Awdurdod geisio cael mewnbnw allanol arbenigol ynglŷn â phrisio ei bortffolio asedau. Dywedodd Mr. Martin George fod PwC yn defnyddio un o'i arbenigwyr prisio mewnol i ystyried y gwaith prisio a wneir gan yr Awdurdod er mwyn derbyn barn ar briodoldeb y prisiad. Caiff eiddo buddsoddi'r Awdurdod eu hailbriso'n flynyddol tra bod ei asedau gweithredol yn cael eu hailbriso'n barhaus. Mae prisiwr PwC wedi codi rhai pwyntiau penodol, ond yn amodol ar yr addasiadau a gynigir gan yr archwilwyr, y farn yw bod y prisiad yn briodol at ddibenion y cyfrifon. Cadarnhaodd y Pennaeth Adnoddau Dros Dro, fel y dengys yr adroddiad, bod Rheolwyr fel rhan o'u hymateb i'r argymhellion a wnaed yn ystyried yr opsiynau o ran darparu gwasanaethau ar gyfer prisiadau'r flwyddyn nesaf a byddant yn cynnwys hyn fel rhan o'r broses.
- Nododd y Pwyllgor fod y broses ar gyfer gwerthu asedau nad yw'r Awdurdod eu hangen wedi bod yn araf. Gofynnodd y Pwyllgor a oes gan yr Awdurdod atodlen o'r asedau hynny a restrwyd i'w gwerthu ac a yw'n monitro'r broses honno. Cadarnhaodd y Pennaeth Adnoddau a Swyddog Adran 151 Dros Dro fod yr Awdurdod wedi ffurfio Atodlen o'r fath a bod camau ar waith i farchnata asedau sydd ar werth a'u gwerthu'n llwyddiannus.

#### **Penderfynwyd –**

- **Argymhell i'r Cyngor Sir ei fod yn cymeradwyo'r Datganiad Cyfrifon ar gyfer 2014/15.**
- **Derbyn adroddiad yr Archwilydd Allanol ar archwiliad y Datganiadau Ariannol a nodi'r canfyddiadau ynddo**
- **Cymeradwyo'r Datganiad Llywodraethu Blynyddol ar gyfer 2014/15 a'i gyfeirio at Arweinydd y Cyngor a'r Prif Weithredwr iddynt ei arwyddo.**

**CAM GWEITHREDU'N CODI: Y Pennaeth Adnoddau a Swyddog Adran 151 Dros Dro i gylchredeg yr atodlen o asedau'r Awdurdod sydd ar werth i Aelodau'r Pwyllgor Archwilio a Llywodraethiant.**

#### **4. ARCHWILIO ALLANOL – DIWEDDARIAD RHAGLEN WAITH PERFFORMIAD**

Rhoddodd Mr Andy Bruce, SAC ddiweddariad i'r Pwyllgor ar statws Raglen Waith Perfformiad Swyddfa Archwilio Cymru a oedd yn cynnwys eitemau gwaith dan Astudiaethau Llywodraeth Leol o 2014/15 at 2016/17; gwaith Asesu Archwiliad Gwella ar gyfer 2015/16 ac Astudiaethau Gwerth am Arian Cenedlaethol (yn unol â'r tabl ynghlwm).

Dygodd y Swyddog sylw at y pwyntiau a ganlyn -

- O ran astudiaethau a wneir ar sail Cymru gyfan, byddai'n ceisio tynnu gwybodaeth o'r astudiaethau hynny sy'n berthnasol i Ynys Môn a dod â'r wybodaeth i sylw'r Pwyllgor Archwilio a Llywodraethu.
- O ran y Rhaglen Astudiaethau Llywodraeth Leol 2016/17, mae'r broses o ddatblygu a ffurfio rhestr derfynol o bynciau astudio posib i ymgynghori arnynt ar y rhaglen waith yn y dyfodol yn mynd rhagddi. Wrth ddatblygu rhaglen o waith, bydd SAC yn ceisio adnabod beth fydd y meysydd astudio mwyaf defnyddiol i Awdurdod Lleol ac os na fydd yr Archwilydd Cyffredinol yn cynnal astudiaeth leol bosib, byddai modd ei chynnal yn y flwyddyn ganlynol fel rhan o'r rhaglen leol os tybir bod hynny'n berthnasol ac yn ddefnyddiol yn lleol.
- O ran yr adolygiad Gwydnwch Ariannol, mae'r adborth drafft ar gyfer Ynys Môn yn bositif.
- Mae gwaith wedi dechrau ar yr adolygiad rheoli perfformiad ar feincnodi costau gwasanaethau cymdeithasol yn erbyn perfformiad ar draws y chwe Chyngor yng ngogledd Cymru a bydd hyn yn cynnwys trafodaethau manwl gyda phob Cyngor.

Cyfeiriodd y Pwyllgor at yr Astudiaeth Annibyniaeth Pobl Hŷn ac awgrymodd fod y rhaglen ar gyfer ad-drefnu darpariaeth gofal i bobl hŷn ar Ynys Môn efallai ar ei hôl hi o gymharu ag awdurdodau eraill a cheisiodd eglurhad ynghylch beth fyddai'r astudiaeth yn medru ei gyfrannu at symud y rhaglen hon yn ei blaen. Eglurodd Mr. Andy Bruce fod yr astudiaeth hon wedi'i hadnabod fel rhan o'r broses ymgynghori â chydranddeiliaid yn 2014/15 a'i bwriad ymysg pethau eraill fydd adnabod enghreifftiau o arfer dda y gellir eu mabwysiadu'n ehangach er mwyn rhoi sylw i'r materion sy'n codi yn y maes gwasanaeth hwn.

Gofynnodd y Pennaeth Adnoddau a Swyddog Adran 151 Dros Dro am y cyfle i Ynys Môn gael cyfrannu i'r Astudiaeth Gwerth am Arian Genedlaethol ar Gaffael Gyhoeddus a'r Gwasanaeth Caffael Cenedlaethol. Dywedodd Mr. Andy Bruce fel arfer gydag astudiaethau o'r fath bod grŵp ymgynghori yn cael ei sefydlu sy'n cynnwys Cymdeithas Llywodraeth Leol Cymru ac yn ôl lle mae'r gwaith maes yn digwydd, defnyddir arbenigedd o blith grŵp adolygu sy'n cynnwys un ai swyddogion neu aelodau; fodd bynnag, gallai basio'r cais ymlaen gan Ynys Môn.

**Penderfynwyd nodi'r adroddiad a'r wybodaeth a gyflwynwyd.**

## **DIM CAMAU GWEITHREDU PELLACH YN CODI**

### **5. ADRODDIAD CYNNYDD ARCHWILIO MEWNOL**

Cyflwynwyd i'r Pwyllgor ei ystyried, adroddiad y Rheolwr Archwilio Mewnol ar waith y Gwasanaeth Archwilio Mewnol yn ystod y cyfnod 1 Ebrill i 31 Awst 2015 sy'n berthnasol i Gynllun Archwilio 2015/16.

Dygodd y Rheolwr Archwilio Mewnol sylw at y prif bwyntiau a ganlyn –

- Roedd atodlen o'r targedau perfformiad am y cyfnod sy'n gorffen 31 Awst 2015 ynghlwm yn Atodiad A sy'n dangos fod y gwasanaeth ar darged yn gyffredinol
- Roedd y swydd wag yn y Tîm Archwilio Mewnol wedi cael ei llenwi bellach trwy benodiad.
- Roedd crynodeb o'r holl aseiniadau archwilio a gwblhawyd yn ystod y flwyddyn hyd yma gan gynnwys gwaith sy'n mynd rhagddo o 2014/15 wedi'i amlinellu yn yr atodlen yn Atodiad D. Mae'r crynodeb yn nodi'r farn archwilio a'r argymhellion yng nghyswllt pob maes a adolygwyd a fydd yn ffurfio'r sail ar gyfer y farn yn y Datganiad Sicrwydd Blynnyddol o ba mor ddigonol ac effeithiol yw fframwaith llywodraethu, rheoli risg a rheolaethau mewnol yr Awdurdod ar gyfer 2015/16 ar y cyfan.
- Ers 1 Ebrill 2015 rhyddhawyd deg adroddiad terfynol o Gynllun Gweithredu Archwilio Mewnol 2014/15 a thri o Gynllun Gweithredu 2015/16.
- Ar gyfer dau o'r archwiliadau a gwblhawyd yn ystod y flwyddyn hyd yma, aseswyd nad ydynt yn rhoi lefelau positif o sicrwydd. Yn ystod y cyfnod 1 Ebrill 2015 hyd at 31 Awst 2015 rhoddwyd sgôr o sicrwydd isel i'r Archwiliad Adfer Systemau TGCh mewn Trychineb ac aseswyd bod yr Archwiliad Rheoli Parhad Busnes yn rhoi sicrwydd cyfyngedig.
- Caiff argymhellion archwilio eu sgorio fel uchel, canolig neu isel yn ôl y risg ganfyddedig. Ar 4 Medi 2015, roedd 66% o'r argymhellion uchel a chanolig wedi cael eu gweithredu.
- Yn ôl adroddiad y cyn Reolwr Archwilio Mewnol i'r Pwyllgor ym mis Gorffennaf 2015, adnabuwyd fod angen cwblhau gwaith i wella sut rydym yn monitro ac yn adrodd ar gynnydd wrth weithredu argymhellion y cytunwyd arnynt. Bwriedir adolygu'r broses dilyn i fyny yn y Gwasanaeth Archwilio Mewnol er mwyn rhoi sicrwydd i'r Pwyllgor fod yr argymhellion a wnaed mewn adolygiadau Archwilio Mewnol yn cael eu gweithredu gan y Rheolwyr o fewn amserlenni cytunedig. Bydd adroddiad i'r perwyl hwnnw'n cael ei gyflwyno i'r Pwyllgor yn fuan.

Rhoddodd y Pwyllgor ystyriaeth i'r adroddiad a nododd fod rhai o'r adolygiadau a restrir yn Atodiad D wedi'u cofnodi fel rhai sy'n darparu sicrwydd cyfyngedig neu isel e.e. Adfer Systemau TGCh mewn Trychineb, a gofynnodd am eglurhad ar y materion hyn. Dywedodd y Pennaeth Adnoddau a Swyddog Adran 151 Dros Dro fod rheoli Parhad Busnes, y mae Adfer Systemau TGCh mewn Trychineb yn rhan ohono, wedi bod yn bryder am amser maith i'r Cyngor ac wedi'i adnabod fel problem mewn adroddiadau archwilio blaenorol. Mae Rheolwr TGCh newydd wedi cael ei benodi erbyn hyn ac mae camau ar waith i ddarparu'r cyllid angenrheidiol iddo wella cadernid a threfniadau adfer systemau TGCh mewn trychineb. Disgwylir y ceir gwelliant sylweddol yn y maes hwn erbyn yr adolygiad archwilio nesaf.

**Penderfynwyd derbyn yr adroddiad a nodi ei gynnwys.**

## **DIM CAMAU GWEITHREDU PELLACH YN CODI.**

### **6. RHEOLI RISG**

Rhoddodd y Rheolwr Risg ac Yswiriant ddiweddariad i'r Pwyllgor ar y sefyllfa ddiweddaraf ynglŷn â Rheoli Risg -

- Mae'r Gofrestr Risg Gorfforaethol wedi cael ei diweddarau ar ddiwedd Chwarter 1 a chaiff ei hystyried gan yr Uwch Dîm Arweinyddiaeth yn ei gyfarfod yr wythnos nesaf.
- Rhoddwyd dwy risg Wleidyddol newydd ymlaen i'r UDA eu hystyried (newidiadau i sefydlogrwydd gwleidyddol, ac ymateb Aelodau i gynigion Llywodraeth Cymru i ad-drefnu llywodraeth leol). Nid yw'r rhain o reidrwydd yn adlewyrchiad o'r sefyllfa wirioneddol ond cydnabyddir eu bod yn risgiau wrth symud ymlaen, ac yn achos y risg gyntaf, ystyrir ei bod yn berthnasol mewn sefyllfaoedd lle mae cydbwysedd gwleidyddol yn agos.
- Mae dwy risg wedi deillio o gofrestri risg y gwasanaethau, ac mae'r ddwy'n ymwneud â gallu'r Cyngor i gwrdd â'i gyfrifoldebau statudol. Y risg gyntaf yw'r risg i rai meysydd gwasanaeth petai toriadau pellach i'r gyllideb, ac mae'r ail risg yn deillio o gynnydd yn y galw am wasanaeth e.e. Gwasanaethau Plant, na chynlluniwyd ar ei gyfer.

Nododd y Pwyllgor y wybodaeth a gyflwynwyd a cheisiodd gadarnhad bod y gwasanaethau yn awr yn cymryd perchnogaeth ac atebolrwydd llawn am reoli risg ac asesu risg. Dywedodd y Rheolwr Risg ac Yswiriant fod y sefyllfa'n gwella.

Nododd y Pwyllgor hefyd fod ymddygiad gwrthgymdeithasol yn gysylltiedig â phocedi o dai tlawd yn faes risg sy'n dod i'r amlwg, ac awgrymodd fod angen tynnu sylw at hyn. Dywedodd Mr. Andy Bruce, Swyddfa Archwilio Cymru, fod Bwrdd Cymunedau Diogel Gogledd Cymru wedi adnabod bod ymddygiad gwrthgymdeithasol mewn tai yn broblem sylweddol ac yn faes risg uchel; dywedodd y Swyddog y gall gael effaith bosib ar adnoddau a gwasanaethau. Mae'r Bwrdd yn ceisio datrys y mater trwy un dull wedi'i gydlynw ar draws Gogledd Cymru. Dywedodd y Swyddog y byddai'n ceisio adnabod adborth perthnasol o'r astudiaeth Diogelwch Cymunedol i'w adrodd yn ôl i gyfarfod nesaf y Pwyllgor Archwilio.

Dywedodd y Prif Weithredwr ei fod yn ymwybodol o'r gwaith sy'n cael ei wneud gan Fwrdd Cymunedau Diogel Gogledd Cymru yn y cyd-destun hwn. Mae'r Awdurdod wedi cynnal trafodaethau gyda Heddlu Gogledd Cymru ar sut i ymateb yn lleol i'r her hon a bydd hyn yn cynnwys adolygu trefniadau mewnol yr Awdurdod i sicrhau eu bod yn cyfateb i'r gofynion newydd sy'n codi i'r dyfodol. Bydd ymateb ar sail amlasiantaethol yn agwedd allweddol er mwyn gallu mynd i'r afael â'r her hon yn llwyddiannus.

**Penderfynwyd nodi'r sefyllfa o ran Rheoli Risg a'r Gofrestr Risg Gorfforaethol.**

## **DIM CAMAU GWEITHREDU PELLACH YN CODI.**

**Y Cyngorydd R. Llewelyn Jones  
Cadeirydd**

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<b>CYNGOR SIR YNYS MÔN</b>	
<b>ADRODDIAD I</b>	<b>PWYLLGOR ARCHWILIO A LLYWODRAETHIANT</b>
<b>DYDDIAD</b>	<b>8 RHAGFYR 2015</b>
<b>PWNC</b>	<b>ADRODDIAD YR ASIANTAETH SAFONAU BWYD AR Y GWASANAETH GORFODAETH CYFRAITH BWYD A BWYD ANIFEILIAID AR YNYS MÔN</b>
<b>SWYDDOG ARWEINIOL</b>	<b>PRIF SWYDDOG GWARCHOD Y CYHOEDD – DAVE RILEY</b>
<b>SWYDDOG CYSWLLT</b>	<b>PRIF SWYDDOG GWARCHOD Y CYHOEDD – DAVE RILEY</b>
<p><b>Natur a rheswm dros adrodd – Mae Adroddiad yr Asiantaeth Safonau Bwyd ar Wasanaeth Gorfodaeth y Gyfraith Bwyd a Bwyd Anifeiliaid ar Ynys Môn yn dilyn archwiliad a gynhaliwyd ym mis Gorffennaf 2014. Adroddwyd ar nifer o ganfyddiadau a arweiniodd at gyfres o argymhellion gan dîm archwilio'r Asiantaeth Safonau Bwyd. Ymatebwyd i'r rhain drwy Gynllun Gweithredu yn manylu ar y sylw a fyddai'n cael ei roddi i bob argymhelliad. Mae'r adroddiad hwn yn cyflwyno'r adroddiad gwreiddiol gan yr ASB a'r Cynllun Gweithredu ac yn diweddarau'r Cynllun Gweithredu gyda manylion am y cynnydd hyd yma.</b></p>	

## **1. RHAGARWEINIAD**

- 1.1 Mae gan yr Asiantaeth Safonau Bwyd (ASB) y grym i osod safonau, monitro ac archwilio gwasanaeth gorfodaeth cyfraith bwyd a bwyd anifeiliaid awdurdodau lleol a hynny'n unol â Deddf Safonau Bwyd 1999 a'r Rheoliadau Swyddogol ar gyfer Rheoli Bwyd a Bwyd Anifeiliaid (Cymru) 2009. Cynhaliwyd yr archwiliad o'r gwasanaeth bwyd a bwyd anifeiliaid yng Nghyngor Sir Ynys Môn dan Adran 12(4) y Deddf a Rheoliad 7 y Rheoliadau.
- 1.2 Cynhaliwyd yr archwiliad gan yr ASB yn ystod yr wythnos yn cychwyn ar 14 Gorffennaf ac aeth ymlaen am 5 niwrnod. Bu'r ASB yn asesu cydymffurfiaeth yr awdurdod yn erbyn "Y Safon". Mae'r Safon yn rhan o Gytundeb Fframwaith yr ASB gydag awdurdodau lleol. Mae'r Cytundeb Fframwaith ar gael ar wefan yr ASB yn : [www.food.gov.uk/enforcement/enforcework/frameagree](http://www.food.gov.uk/enforcement/enforcework/frameagree)
- 1.3 Roedd yr archwiliad yn cynnwys trefniadau Ynys Môn ar gyfer darparu gwasanaethau glendid bwyd, safonau bwyd a gorfodi'r gyfraith bwyd anifeiliaid. Adain Gwarchod y Cyhoedd yn yr Adran Gynllunio a Gwarchod y Cyhoedd sy'n gyfrifol am y swyddogaethau hyn. Ar y pryd, roedd y gwaith yn cael ei wneud gan y timau Iechyd yr Amgylchedd a Safonau Masnach.
- 1.4 Derbyniodd yr awdurdod yr adroddiad ffurfiol ar 21 Gorffennaf 2015.

## **2. GWYBODAETH GEFNDIROL**

- 2.1 Mae adroddiad archwilio'r ASB (ynghlwm) yn edrych ar Wasanaeth Gorfodaeth Cyfraith Bwyd a Bwyd Anifeiliaid yr awdurdod lleol. Mae'r asesiad yn rhoi sylw i'r

systemau a'r gweithdrefnau sydd wedi cael eu sefydlu ar gyfer archwiliadau mewn busnesau bwyd a bwyd anifeiliaid, samplu bwyd a bwyd anifeiliaid, rheolaeth fewnol, rheoli ac ymchwilio i achosion o glefydau heintus sy'n gysylltiedig â bwyd, cyngor i fusnesau, gorfodaeth, hyrwyddo diogelwch bwyd a bwyd anifeiliaid.

2.2 Mae prif ganfyddiadau'r archwiliad wedi eu cynnwys yn y Crynodeb Gweithredol a gellir eu crynhoi fel a ganlyn:

- Roedd yr awdurdod yn ddiweddar wedi adolygu ei strwythur rheoli er mwyn rhoi sylw i'r gostyngiad a ragwelwyd yng nghyllideb yr Adain Gwarchod y Cyhoedd am 2013-16.
- Roedd yr awdurdod wedi datblygu Cynllun Gwasanaeth Bwyd ar gyfer 2014/15. Nid oedd y cynllun hwn yn rhoi sylw llawn i'r nifer sylweddol o fusnesau yr oedd angen cynnal archwiliadau ynddynt o ran glendid bwyd, safonau a bwyd anifeiliaid. Mae angen darparu cymhariaeth o'r adnoddau staffio yn erbyn yr adnoddau staffio sydd ar gael i'r awdurdod er mwyn sicrhau bod adnoddau digonol ar gael i ddarparu lefel briodol o wasanaeth.
- Cadarnhaodd gwaith gwirio fod data-basau'r sefydliadau bwyd yn gywir yn gyffredinol a bod yr awdurdod wedi gallu anfon manylion electronig o System Monitro Gorfodaeth yr Awdurdod Lleol (LAEMS) i'r ASB.
- Nid oedd y trefniadau a nodwyd yn y Cynllun Gwasanaeth ar gyfer cyflawni rhaglen o archwiliadau cynlluniedig ar gyfer glendid bwyd, safonau bwyd a bwyd anifeiliaid yn cwrdd â gofynion Codau Ymddygiad y Gyfraith Bwyd a Bwyd Anifeiliaid. Ar adeg yr archwiliad, roedd nifer sylweddol o archwiliadau nad oeddynt wedi cael eu cynnal.
- O ran safonau bwyd a rheoliadau swyddogol, nid oedd modd bob amser i'r archwilwyr sefydlu a oedd busnesau wedi cael archwiliadau ar yr adegau cywir oherwydd nid oedd y cynllun sgorio risg a ddefnyddiwyd yn cyfateb i'r hwnnw a nodwyd yn Codau Ymddygiad ar gyfer y Gyfraith Bwyd a Phorthiant. Roedd nifer sylweddol o sefydliadau bwyd anifeiliaid wedi cael sgôr risg heb archwiliad sy'n golygu i bob pwrpas ei bod yn hen bryd i nifer sylweddol o sefydliadau gael ymyriad.
- Yn gyffredinol, mae cofnodiadau glendid bwyd wedi cael eu cynnal a'u cadw'n ddigonol. Nid yw cofnodiadau Safonau Bwyd a bwyd anifeiliaid yn cael eu cadw'n ddigonol ac mae nifer yn aml yn anghyflawn. Roedd hyn yn gwneud monitro mewnol effeithiol yn anodd a gall hyn gael effaith ar allu swyddogion i fabwysiadu ymagwedd raddedig tuag at orfodaeth.
- Roedd yr awdurdod wedi bod yn rhagweithiol o ran darparu cyngor a chanllawiau i fusnesau bwyd a bwyd anifeiliaid a hyrwyddo diogelwch bwyd gan ddefnyddio amryw o gyfryngau a digwyddiadau cyhoeddus.
- Roedd rhywfaint o dystiolaeth o waith monitro mewnol ar gyfer gwasanaethau glendid bwyd, safonau a bwyd anifeiliaid, fodd bynnag, roedd angen eu datblygu ymhellach fel y gallai'r awdurdod ddilysu ei gydymffurfiaeth â holl elfennau'r Safon, y Codau Ymddygiad perthnasol, canllawiau a gyhoeddwyd yn ganolog a pholisïau a gweithdrefnau'r awdurdod ei hun.

2.3 O ganlyniad i'r canfyddiadau, cyflwynodd y gwasanaeth Gynllun Gweithredu yn rhoi sylw i'r holl argymhellion manwl yn adroddiad yr ASB. Mae wedi ei gynnwys yn y prif adroddiad gan yr ASB fel Atodiad A.

- 2.4 Cychwynnodd gwaith i roi sylw i'r argymhellion yn dilyn y sesiwn atborth anffurfiol a gynhaliwyd gan archwilwyr yr ASB ar 18 Gorffennaf 2014. Mae'r Cynllun Gweithredu wedi bod yn ddogfen "fyw" ac wedi cael ei diweddarau'n rheolaidd wrth i'r camau y cytunwyd arnynt gael eu cwblhau. Mae'r fersiwn ddiweddaraf o'r Cynllun Gweithredu ynghlwm wrth yr adroddiad hwn - atodiad 1 .
- 2.5 Mae mwyafrif yr argymhellion o natur trefniadol ac wedi cael sylw. Pa fodd bynnag, mae'r angen adnoddau staff digonol I gyflawni yr archwiliadau hylendid bwyd, safonau bwyd a hylendid porthiant, yn achosi pryder. Mae'r dadansoddiad cyfredol or baich gwaith yn dangos angen adnoddau staff uchwanegol, sef 2 swyddog. Un I gyflawni archwiliadau Heulendid bwyd, ac un I gyflawni archwiliadau safonau bwyd a hylendid porthiant. Pa fodd bynnag fydd angen dadansoddiad pellach, ac profi gweithredol I gadarnhau'r dadansoddiad. Yn dilyn yr archwiliad a newidiadau gweithdrefn, mae swyddogion yn darganfod fod angen mwy o amser I gyflawni archwiladau.
- 2.6 Mae'r gwasanaeth yn mynd drwy gyfnod o drawsnewid er mwyn rhoi sylw i heriau o'r fath. Fodd bynnag, hyd yn oed gyda gweithlu mwy ystwyth, modern a hyblyg, bydd bwlch o ran adnoddau. Mewn amgylchedd lle mae'r cyllidebau'n gostwng, mae hyn yn ganlyniad anorfod. Y mesur lliniaru yw sicrhau bod tystiolaeth a gwybodaeth dda ar gael o ran y flaenoriaeth ar roddir o ran y defnydd o adnoddau staffio. Mae'n bwysig ein bod yn cyfiawnhau'r hyn yr ydym yn ei wneud ac, yr un modd, yr hyn na fedrwn ei wneud ar gyfer y cyhoedd a busnesau ar Ynys Môn ynghyd â'r cyrff hynny sy'n sgriwteiddio ein gwaith.
- 2.7 Bydd yr ASB yn dychwelyd i asesu'n ffurfiol ein cynnydd yn erbyn yr adroddiad llawn cyn 31 Mawrth 2016. Bydd hyn yn cynnwys ymweliad safle a byddant wedyn yn paratoi adroddiad a fydd, unwaith eto, yn cael ei gyhoeddi.

### 3. CASGLIAD

- 3.1 Mae Adroddiad yr ASB ar y Gwasanaeth Gorfodi'r Gyfraith Bwyd a Bwyd Anifeiliaid ar Ynys Môn yn dwyn sylw at y meysydd hynny y mae'n rhaid i'r awdurdod eu gwella er mwyn cwrdd â gofynion y Safon ar gyfer Rheoliadau Swyddogol mewn perthynas â Bwyd a Bwyd Anifeiliaid sy'n ofynnol o awdurdodau lleol.
- 3.2 Mae'r awdurdod wedi cynhyrchu Cynllun Gweithredu i symud ymlaen gyda'r gwelliannau hyn ac mae'r cynllun wedi cael ei gymeradwyo gan yr ASB.
- 3.3 Mae'r Cynllun Gweithredu sydd wedi ei ddiweddarau yn dangos fod cynnydd da wedi cael ei wneud hyd yma ac mae'r gwasanaeth yn rhagweld y gall gyflawni'r rhan fwyaf o'r camau gweithredu a awgrymwyd erbyn yr adeg y bydd yr ASB yn dychwelyd ym mis Mawrth 2016.
- 3.4 Mae'r gwasanaeth gorfodaeth Rheoliadau Bwyd Anifeiliaid bellach yn cael ei ddarparu ar sail gydweithredol ar draws Gogledd Cymru ac mae'n cwrdd â'r argymhellion a nodwyd yn adroddiad yr ASB.
- 3.5 Mae diffyg adnoddau staffio i gwrdd â'r targed o ran nifer yr archwiliadau Glendid Bwyd a Safonau Bwyd a gynhelir yn parhau i achosi pryder yn erbyn cyllideb sy'n gostwng ar gyfer y gwasanaeth Gwarchod y Cyhoedd.

**Atodiad 1- Cynllun Gweithredu ar gyfer Cyngor Sir Ynys Môn  
 Dyddiad Archwilio: 14-18 Gorffennaf 2014**

Tudalen 10

<b>RHOI SYLW I (ARGYMHELLIAD GAN GYNNWYS PARAGRAFF Y SAFON)</b>	<b>GAN (DYDDIAD)</b>	<b>GWELLIANNAU ARFAETHEDIG</b>	<b>CAMAU A GYMERWYD HYD YMA</b>
<p>3.21 Dylai'r awdurdod:</p> <p>i) Sicrhau bod Cynlluniau Gwasanaeth Gorfodaeth ar gyfer Bwyd a Bwyd Anifeiliaid yn y dyfodol yn cael eu datblygu yn unol â'r Canllawiau Cynllunio Gwasanaeth yn y Cytundeb Fframwaith. Dylid cynnwys dadansoddiad o'r adnoddau sydd eu hangen yn erbyn y rhai sydd ar gael, a chynlluniau i fynd i'r afael ag unrhyw ddiffygion a nodwyd. [Y Safon - 3.1]</p> <p>ii) Ymdrin ag unrhyw amrywiad o ran bodloni'r Cynllun Gwasanaeth mewn cynlluniau gwasanaeth dilynol.[Y Safon-3.3]</p>	<p>31/7/15</p> <p>31/7/15</p>	<p>Cynhyrchu cynllun gwasanaeth 15/16 yn unol â COP sy'n mynd i'r afael â'r adnoddau sydd eu hangen i gynnal y polisi ymyrraeth ac yn nodi'r adnoddau sydd ar gael. Mae angen i'r cynllun gynnwys cyfeiriad at waith y dylem fod yn ei wneud yn ychwanegol at y gwaith sydd wedi'i wneud. Nodi'r adnoddau sydd eu hangen i gyflawni'r cynllun gwasanaeth yn erbyn y rhai sydd ar gael a chynllunio i fynd i'r afael ag unrhyw ddiffyg o ran adnoddau</p> <p>Rhoi sylw i'r amrywiad drwy gynnwys yr adnoddau sydd eu hangen i wneud iawn am y diffyg yn y dadansoddiad ar gyfer cynllun 15/16.</p> <p>Cynllun 15/16 i gynnwys amcangyfrif o'r adnoddau sydd eu hangen yn erbyn yr adnoddau gwirioneddol. Angen eglurhad gwell o'r diffyg o ran archwilio ac ati.</p> <p>Rhoi sylw i'r amrywiad drwy gynnwys adnoddau sydd eu hangen i wneud iawn am y diffyg yn y</p>	<p><b>Dadansoddiad o'r diffyg wrthi'n cael ei gynnal. Ymgysylltu ym mhrosiect bwyd anifeiliaid Gogledd Cymru. Mae'r ASB yn goruchwylio'r prosiect ac yn fodlon bod y dull hwn yn mynd i'r afael â'r diffygion o ran materion sy'n ymwneud â chyflawni gweithgareddau Gorfodaeth Bwyd Anifeiliaid ar Ynys Môn.</b></p> <p><b>Dadansoddiad o'r diffyg wrthi'n cael ei gynnal. Ymgysylltu ym mhrosiect bwyd anifeiliaid Gogledd Cymru</b></p>

		dadansoddiad ac ymrwymo i fynd i'r afael â'r amrywiad ar gyfer cynllun 15/16.	
5.16 Dylai'r awdurdod:			
Adolygu a diwygio'r weithdrefn awdurdodi i gynnwys cyfeiriad at y trefniadau ar gyfer hyfforddiant gloywi a monitro ar gyfer swyddogion newydd gymhwyso ac sy'n dychwelyd, yn unol â gofynion y Cod Ymarfer Cyfraith Bwyd. [Y Safon - 5.1]	<i>Wedi'i gwblhau</i>  <i>Diwedd 3/16</i>	Diwygio'r drefn i gyfeirio at hyfforddiant, monitro swyddogion sydd newydd gymhwyso a'r rhai sy'n dychwelyd ar ôl absenoldeb. Sicrhau bod y SIA Bwyd sy'n dychwelyd o absenoldeb mamolaeth yn cael 10 awr o DPP	<b>Wedi'i gwblhau</b>
i) Adolygu a diwygio awdurdodiadau swyddogion safonau bwyd a bwyd anifeiliaid i gynnwys y ddeddfwriaeth briodol swyddogol ar reoli Bwyd a Bwyd Anifeiliaid i wneud y gwaith a nodir yn y Cynllun Gwasanaeth. Diwygio awdurdodiad y Swyddog Gorfodaeth Safonau Masnach sydd heb gymhwyso i adlewyrchu eu cymhwysedd, yn unol â'r Codau Ymarfer. Sicrhau nad yw dyletswyddau swyddogion safonau bwyd a bwyd anifeiliaid yn mynd y tu draw i'w hawdurdodiadau. [Y Safon - 5.3]	<i>Wedi'i gwblhau</i>  <i>Wedi'i gwblhau</i>	Diwygio'r awdurdodiad i gynnwys deddfwriaeth briodol: Rheoliadau Swyddogol Rheoli Bwyd a Bwyd Anifeiliaid 2009.  Tynnu Awdurdodiad y Swyddog Gorfodi SM, bydd y prosiect cyflawni bwyd anifeiliaid Gogledd Cymru'n rhoi sylw i hwn.	<b>Wedi'i gwblhau</b>  <b>Wedi'i gwblhau</b>
ii) Penodi nifer ddigonol o swyddogion hylendid bwyd a safonau bwyd a awdurdodiad addas i wneud y gwaith a nodwyd yn y Cynllun Gwasanaeth a	<i>31/03/16</i>	Yn dilyn y dadansoddiad yn y cynllun gwasanaeth, bydd adnoddau staffio yn cael eu hadolygu a bydd cais yn cael ei gyflwyno i'r Pwyllgor Gwaith	<b>Ar hyn o bryd nid oes gan y gwasanaeth ddigon o swyddogion i fodloni'r gofyniad hwn. Unwaith y</b>

<p>sicrhau eu bod yn cael eu hawdurdodi o dan y ddeddfwriaeth briodol. Dylai lefel awdurdodiad swyddogion bwyd anifeiliaid fod yn gyson â'u cymwysterau. [Y Safon - 5.3]</p> <p>iii) Sicrhau bod pob swyddog hylendid bwyd awdurdodedig yn derbyn 10 awr o hyfforddiant Datblygiad Proffesiynol Parhaus, yn unol â'r Cod Ymarfer.[Y Safon - 5.4]</p> <p>iv) Cadw cofnodion o gymwysterau, hyfforddiant a phrofiad perthnasol pob swyddog awdurdodedig a staff cymorth priodol yn unol â'r Codau Ymarfer perthnasol.[Y Safon - 5.5]</p>	<p>3/16</p> <p><i>Wedi'i gwblhau</i></p>	<p>am y swyddogion ychwanegol angenrheidiol. <b>(argaeledd adnoddau i wneud hyn)</b></p> <p><b>Sicrhau bod hyfforddiant ar gyfer pob aelod o staff gydag o leiaf 10 awr o DPP</b></p> <p>Adolygu ffeiliau swyddogion unigol a chymryd camau cywirol.</p>	<p><b>bydd y Gwasanaeth Gwarchod y Cyhoedd wedi'i ailstrwythuro, bydd dadansoddiad pellach yn cael ei gynnal i asesu cydymffurfiaeth.</b></p> <p><b>Yn parhau</b></p> <p><b>Wedi'i gwblhau</b></p>
<p>6.8 Dylai'r awdurdod:</p> <p>i) Sicrhau bod y cyfleusterau a'r offer angenrheidiol sydd eu hangen i gyflawni'n effeithiol yr holl weithgareddau sy'n gysylltiedig â'r gwasanaeth bwyd anifeiliaid ar gael. [Y Safon - 6.1]</p> <p>ii) Diwygio'r weithdrefn ysgrifenedig ar gyfer graddnodi offer mesur tymheredd i gynnwys manylion ynghylch pa mor aml y dylid cynnal profion ar yr holl ddyfeisiau,</p>	<p><i>Wedi'i gwblhau</i></p> <p><i>Wedi'i gwblhau</i></p>	<p>Rhannu / prynu'r offer angenrheidiol: cynion a thiwbiau samplu ar gyfer hylifau. Efallai y bydd gan y prosiect cyflawni ar gyfer bwyd anifeiliaid yng Ngogledd Cymru'r adnoddau sydd eu hangen.</p>	<p>Prosiect Bwyd Anifeiliaid Gogledd Cymru yn rhoi sylw i'r gofynion o ran offer</p> <p>Y weithdrefn wedi ei diwygio ac yn cyfeirio yn awr at oddefgarwch o +/- 0.5 C Cafwyd gwared ar</p>

<p>gweithredu tymheredd ar gyfer offer oeri a sicrhau bod unrhyw oddefgarwch yn cydymffurfio'r gyda'r canllawiau a gyhoeddir yn ganolog.[Y Safon - 6.2]</p>			<p>thermomedrau nad ydyn tyn cael eu defnyddio mwyach a chyflwynwyd siart newydd ar gyfer logio ar gyfer logio gwiriadau thermomedr UV. Tymheredd oergell wedi eu cofnodi ar y ffurflen</p>
<p>7.26 Dylai'r awdurdod:</p> <p>i) Sicrhau bod archwiliadau sefydliadau yn cael eu cynnal yn ôl gofynion sylfaenol a bennwyd yn y Côd Ymarfer Cyfraith Bwyd.[Y Safon -7.1]</p> <p>ii) Sicrhau bod archwiliadau llawn a strategaethau gorfodi amgen yn cael eu cynnal yn unol â Chôd Ymarfer Cyfraith Bwyd, arweiniad a gyhoeddwyd yn ganolog, a pholisïau a gweithdrefnau'r awdurdod.[Y Safon - 7.2]</p> <p>iii) Asesu cydymffurfiad sefydliadau yn ei ardal at y safonau a ragnodir yn gyfreithiol; a chymryd camau priodol mewn perthynas ag unrhyw ddiffyg cydymffurfiaeth, yn unol â Pholisi Gorfodaeth yr awdurdod.[Y Safon -7.3]</p>	<p><b>Wedi'i gwblhau</b></p> <p><b>30/03/17</b></p> <p><b>Wedi'i gwblhau</b></p>	<p>Dyma'r angen i gynnal archwiliadau o fewn 28 diwrnod o'r dyddiad angenrheidiol - Methu cydymffurfio ar hyn o bryd, oni bai fod staff ychwanegol ar gael, neu ganiatáu amser ar gyfer "dal i fyny". Bydd cais yn cael ei wneud am adnodd tymor byr i fod ar gael i "ddal i fyny"</p>	<p>Mae'r holl adeiladau gradd B wedi cael eu dwyn ymlaen yn y rhaglen archwilio. Mae staff yn awr sicrhau bod sefydliadau gradd B yn cael blaenoriaetho ran archwilio.</p> <p>Sefydliadau gradd A a B yn cael eu harchwilio o fewn 28 diwrnod o'r dyddiad angenrheidiol a'r lleill yn cael eu harchwilio cyn gynted â phosib</p> <p>Ffurflen archwilio "Fer" wedi cael ei hymestyn a'u haddasu i gynnwys manylion ychwanegol</p>

<p>iv) Diwygio ei Weithdrefn Ymyriadau Bwyd mewn perthynas â Strategaethau Gorfodaeth Amgen (AES) i gynnwys manylion am y meini prawf a ddefnyddir i asesu holiaduron a gwblhawyd ac i nodi'r sbardunau ar gyfer ymgymryd â mathau eraill o ymyriadau.[Y Safon - 7.4]</p> <p>v) Sicrhau bod sylwadau a wnaed yn ystod archwiliad, yn enwedig mewn perthynas â gwiriadau a wnaed i wirio ffynonellau bwyd ac i ddangos bod ystyriaeth wedi'i rhoi i fwydydd a fewnforiwyd, yn cael eu cofnodi mewn modd amserol er mwyn atal colli gwybodaeth berthnasol.[Mae'r Safonau - 7.5]</p>	<p><b>Wedi'i gwblhau</b></p> <p><b>Wedi'i gwblhau</b></p>		<p>Diwygiwyd y weithdrefn i gynnwys cyfarwyddyd ynghylch holiaduron nad ydynt yn cael eu dychwelyd ac mae angen i SIA lofnodi'r diweddariad/ymweld</p> <p>Ffynhonnell a chyfeirnod Bwyd a Fewnforir yn awr ar y Ffurflen Arolygu</p>
<p>7.34 Dylai'r awdurdod:</p> <p>i) Sicrhau y cynhelir archwiliadau ar longau yn unol â Chôd Ymarfer Cyfraith Bwyd, arweiniad a gyhoeddwyd yn ganolog, a pholisïau a gweithdrefnau'r awdurdod.[Y Safon - 7.2]</p> <p>ii) Sicrhau bod sylwadau a wnaed yn ystod archwiliad, yn cael eu cofnodi mewn modd amserol er mwyn atal colli gwybodaeth berthnasol.[Mae'r Safonau - 7.5]</p>	<p><i>Wedi'i gwblhau</i></p> <p><i>Wedi'i gwblhau</i></p>	<p>Bydd yn gadael Ffurflen APHA ar bob ymweliad, hyd yn oed os dim ond i ganfod a oes rhywun wedi ei harchwilio mewn porthladd arall.</p> <p>Fel yr uchod</p>	<p>Cynhaliwyd archwiliadau yn ddiweddar ar fferïau preswyl, ac roedd y ffurflen APHA yn cael ei defnyddio bob amser.</p>



7.50 Dylai'r awdurdod:				
i)	Sicrhau bod archwiliadau safonau bwyd ymyriadau yn cael eu cynnal yn ôl amlder nad yw'n llai na'r hyn o bennir dan y cynllun graddio archwiliadau a nodir yn y Côd Ymarfer Cyfraith Bwyd.[Y Safon - 7.1]	<i>Wedi'i gwblhau</i>	Cynllun graddio risg NTSB wedi cael ei fabwysiadu, sy'n gyfwerth â'r cynllun sgorio COP. Gwaith yn parhau ar gronfa ddata.	Mabwysiadu cynllun NTSB 14/15
ii)	Gweithredu cynllun graddio risg archwiliadau safonau bwyd yn unol â'r cynllun a sefydlwyd dan atodiad V o'r Côd Ymarfer Cyfraith Bwyd.[Y Safon -7.2]	31/7/15	Bydd cynllun gwasanaeth ar gyfer 2015/16 yn cynllunio archwiliadau yn unol â'r cynllun.	Cynllun gwasanaeth yn y broses o gael ei gwblhau
iii)	Rhoi adroddiad i fusnesau bwyd ar ôl pob archwiliad / ymyriad, datblygu a gweithredu polisi ymyrraeth ar gyfer sefydliadau safonau bwyd heb eu graddio neu sydd â nad oes modd eu harolygu, sicrhau bod sefydliadau safonau bwyd ond yn cael eu harchwilio gan swyddogion awdurdodedig priodol a sicrhau bod ymweliadau ac ail ymweliadau y rhoddir gwybod amdanynt yn cael eu cynnal yn unol â'r ddeddfwriaeth berthnasol, Côd Ymarfer, arweiniad a gyhoeddwyd yn ganolog a pholisiau a gweithdrefnau'r awdurdod ei hun.[Y Safon -7.2]	31/7/15	Templed adroddiad archwilio newydd i gael ei ddefnyddio.  Mae polisi ymyrraeth ar gyfer adeiladau risg heb eu graddio neu risg isel yn cael ei ddatblygu.  Bydd y dyletswyddau Ymyrraeth yn cael eu dyrannu yn unol â'r cynllun, i swyddogion awdurdodedig priodol	Mabwysiadwyd adroddiadau newydd  Polisi wedi ei sefydlu, wrthi'n asesu adeiladau ar hyn o bryd i asesu sgôr y risg
iv)	Cymryd camau priodol ar unrhyw			Adolygu'r cyfarfod a

<p>ddiffyg cydymffurfio a geir mewn sefydliadau safonau bwyd, yn unol â pholisi gorfodi'r awdurdod.[Y Safon -7.3]</p> <p>v) Sefydlu polisi ail ymweliad sy'n cydymffurfio â Chôd Ymarfer Cyfraith Bwyd.[Y Safon - 7.4]</p> <p>vi) Sicrhau bod cofnodion a gymerodd swyddogion ar y pryd o archwiliadau safonau bwyd yn cael eu cofnodi mewn modd amserol a'u storio mewn modd sy'n golygu bod modd cael gafael arnynt eto.[Y Safon -7.5]</p>	<p><i>Wedi'i gwblhau</i></p> <p><i>Wedi'i gwblhau</i></p> <p><i>Wedi'i gwblhau</i></p>	<p>Adolygu camau gweithredu blaenorol gyda'r swyddog perthnasol a chynnal hyfforddiant adolygu yn ôl yr angen.</p> <p>Dyfeisio polisi ailymweld yn unol â 7.4 y safon.</p> <p>Data a gesglir ar ffurflenni archwilio electronig i gael eu cysylltu â system CIVICA Defnyddiwch ffurflenni 'cymorth cof' i gofnodi sylwadau yn ystod archwiliadau a'r un modd ar gyfer ffurflenni archwilio bwyd anifeiliaid</p>	<p>gynhaliwyd gyda'r swyddog lle cadarnhawyd dealltwriaeth o weithdrefnau a pholisïau. Trafododd y canlyniadau disgwylidig os yw sefyllfa debyg yn codi.</p> <p>Wedi'i gwblhau</p>
<p>7.63 Dylai'r awdurdod:</p> <p>i) Sicrhau bod ymyriadau ac archwiliadau o sefydliadau bwyd anifeiliaid yn cael eu cynnal mor aml ag a bennir gan y Côt Ymarfer Gorfodi Cyfraith Bwyd Anifeiliaid.[Y Safon - 7.1]</p> <p>ii) Cynnal archwiliadau / ymyriadau a chymeradwyo neu gofrestru sefydliadau bwyd anifeiliaid yn unol â'r ddeddfwriaeth berthnasol a'r Côt Ymarfer Cyfraith Bwyd Anifeiliaid a chanllawiau a gyhoeddwyd yn ganolog.[Y Safon -</p>	<p><i>Wedi'i gwblhau</i></p> <p><i>Wedi'i gwblhau</i></p>	<p>Bydd prosiect cyflawni bwyd anifeiliaid Gogledd Cymru yn dyrannu ymyriadau.</p> <p>Bydd yn mabwysiadu polisïau a gweithdrefnau o brosiect Gogledd Cymru ac yn defnyddio swyddogion a awdurdodwyd yn briodol.</p>	<p>Mae'r Swyddog Arweiniol ar Fwyd Anifeiliaid wedi mynychu cyfarfodydd i sefydlu rhaglen Gogledd Cymru. Rhaglen gynlluniedig wedi ei sefydlu ac yn cael ei rhoi ar waith.</p> <p>Wedi'i gwblhau</p>

<p>7.2]</p> <p>iii) Sicrhau y cymerir camau priodol i ddilyn i fyny diffyg cydymffurfiaeth yn unol â'r Polisi Gorfodi.[Y Safon - 7.3]</p> <p>iv) Sicrhau bod gweithdrefnau ysgrifenedig ynghylch archwilio sefydliadau bwyd anifeiliaid yn cael eu datblygu'n llawn yn unol â'r Côd Ymarfer ar gyfer Gorfodi'r Gyfraith Bwyd Anifeiliaid. Datblygu gweithdrefnau ysgrifenedig ar gyfer archwiliadau sy'n ymwneud â chyd-gynhyrchion, sefydliadau, bwyd anifeiliaid sy'n cael ei fewnforio, ceisiadau i gymeradwyo a chofrestru bwyd anifeiliaid. [Y Safon - 7.4]</p> <p>v) Sicrhau bod yr holl sylwadau a wnaed yn ystod archwiliadau yn cael eu cofnodi mewn modd amserol a bod y cofnodion a gymerodd swyddogion ar y pryd yn ystod archwiliadau'n cael eu storio mewn modd sy'n golygu y gellir cael gafael arnynt eto.[Y Safon - 7.5]</p>	<p>Wedi'i gwblhau</p> <p><i>Wedi'i gwblhau</i></p> <p>30/7/15</p>	<p>Adolygu camau gweithredu blaenorol gyda'r swyddog perthnasol ac yn cynnal hyfforddiant adolygu yn ôl yr angen.</p> <p>Bydd yn mabwysiadu gweithdrefnau o brosiect Gogledd Cymru ac yn defnyddio swyddogion a awdurdodwyd yn briodol.</p> <p>Data a gesglir ar ffurflenni archwilio electronig i gael eu cysylltu â system CIVICA</p>	<p>Adolygu'r cyfarfod a gynhaliwyd gyda'r swyddog i gadarnhau dealltwriaeth o weithdrefnau a pholisïau. Trafod canlyniadau disgwylidig os yw sefyllfa debyg yn codi.</p> <p>Wedi'i gwblhau</p> <p>Dim wedi cysylltu systemau papur a Civica hyd yn hyn. Prosiect Gweithio'n Gallach? Wrthi'n ystyried trosglwyddo i wahanol ddarparwr meddalwedd - Tascomi. Rhan o Fframwaith Caffael Cymru Gyfan ar gyfer Gwarchod y Cyhoedd</p>
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<p>8.10 Dylai'r awdurdod:</p> <p>i) Adolygu a diweddarau'r gweithdrefnau cwyno i gynnwys cyfeiriad at gwynion yn erbyn bwyd a chyflwr sefydliadau bwyd anifeiliaid.[Y Safon - 8.1]</p> <p>ii) Ymchwilio i gwynion a dderbyniwyd, yn unol â'r Côd Ymarfer Cyfraith Bwyd, arweiniad a gyhoeddwyd yn ganolog a'i bolisi a'i weithdrefnau ei hun.[Y Safon - 8.2]</p> <p>iii) Cymryd camau priodol ynghylch cwynion a dderbynnir yn unol â Pholisi Gorfodaeth yr awdurdod.[Y Safon - 8.3]</p>	<p><i>Wedi'i gwblhau</i></p> <p><i>Wedi'i gwblhau</i></p> <p><i>Wedi'i gwblhau</i></p>	<p>Diwygio'r weithdrefn gwyno ynghylch bwyd a bwyd anifeiliaid i gyfeirio at gyflwr y sefydliadau</p> <p>Adolygu camau gweithredu blaenorol gyda'r swyddog perthnasol a chynnal hyfforddiant adolygu yn ôl yr angen.</p> <p>Adolygu camau gweithredu blaenorol gyda'r swyddog perthnasol a chynnal hyfforddiant adolygu yn ôl yr angen.</p>	<p>Wedi'i gwblhau</p> <p>Adolygu'r cyfarfod a gynhaliwyd gyda'r swyddog i gadarnhau dealltwriaeth o weithdrefnau a pholisïau. Trafodwyd canlyniadau disgwylidig os yw sefyllfa debyg yn codi.</p> <p>Adolygu'r cyfarfod a gynhaliwyd gyda'r swyddog i gadarnhau dealltwriaeth o weithdrefnau a pholisïau. Trafodwyd canlyniadau disgwylidig os yw sefyllfa debyg yn codi.</p>
<p>11.5 Dylai'r awdurdod:</p> <p>i) Gynnal ei gronfa ddata o sefydliadau bwyd a bwyd anifeiliaid, gan sicrhau bod busnesau bwyd a bwyd anifeiliaid yn cael eu cofrestru'n briodol a'u cynnwys yn y rhaglenni bwyd ac ymyriadau bwyd anifeiliaid.[Y Safon - 11.1]</p>	<p>parhaus</p>	<p>Gwaith yn parhau i gofrestru ac asesu risg yn erbyn y cynllun risg NTSB.</p>	<p>Gwaith parhaus. Ymweld â sefydliadau sydd heb eu sgorio</p>

<p>12.11 Dylai'r awdurdod:</p> <p>i) Ddiwygio'r Rheoliadau Samplu Bwyd a Bwyd Anifeiliaid gynnwys cyfeiriad at ei ddull o hysbysu / ymgynghori â Phrif Awdurdodau ac Awdurdodau Cartref.[Y Safon - 12.4]</p> <p>ii) Sefydlu, cynnal a gweithredu gweithdrefn ysgrifenedig ar gyfer caffael neu brynu, parhad tystiolaeth ac atal dirywiad neu ddifrod o ran samplau safonau bwyd anffurfiol yn unol â Chod Ymarfer Cyfraith Bwyd a chanllawiau perthnasol a gyhoeddwyd yn ganolog.[Y Safon - 12.5]</p> <p>iii) Cymryd camau priodol yn unol â'i Bolisi Gorfodi lle nad yw canlyniadau samplau hylendid bwyd yn cael eu hystyried i fod yn foddhaol.[Y Safon - 12.7]</p>	<p><i>Wedi'i gwblhau</i></p> <p><i>Wedi'i gwblhau</i></p> <p><i>Wedi'i gwblhau</i></p>	<p>Diwygio'r polisi.</p> <p>Sefydlu gweithdrefn ar gyfer samplau anffurfiol sydd yr un fath â'r un ar gyfer samplau ffurfiol. Gweithdrefn i fynd i'r afael â; prynu, parhad tystiolaeth, atal dirywiad a niwed i samplau yn unol â'r COP</p>	<p><i>Wedi'i gwblhau</i></p> <p><i>Wedi'i gwblhau</i></p> <p><i>Diwygio'r Polisi Samplu a chysylltu â'r Awdurdod Cartref gyda chanlyniadau. Rhai AC ond eisiau gweld y canlyniadau os oes unrhyw fethiant.</i></p>
<p>13.8 Dylai'r awdurdod:</p> <p>i) Diwygio'r Cynllun Rheoli Achosion er mwyn sicrhau ei fod yn cynnwys y cysylltiadau perthnasol yn yr awdurdod lleol.[Y Safon - 13.1]</p> <p>ii) Datblygu ymhellach y weithdrefn ysgrifenedig ar gyfer ymchwilio i glefydau heintus i gynnwys</p>	<p><i>Wedi'i gwblhau</i></p> <p><i>Wedi'i gwblhau</i></p>	<p>.</p>	<p><i>Diwygiwyd y rhan berthnasol o'r cynllun ar yr un pryd â'r diweddariad o'r Cynllun Gweithredu Iechyd mewn Porthladdoedd</i></p> <p><i>Mae'r cynllun bellach yn cyfeirio at y berthynas rhwng</i></p>



	Ymarfer a chanllawiau swyddogol. [Y Safon – 15.2]			
iii)	Diwygio'r gweithdrefnau ar gyfer cadw nwyddau hylendid bwyd, dal gafael arnynt ac ardystio a safonau bwyd yn unol â'r Codau Ymarfer perthnasol a chanllawiau swyddogol. [Y Safon – 15.2]	Wedi'i gwblhau		Mae Gweithdrefn Cadw Bwyd Iechyd yr Amgylchedd nawr yn cyfeirio at y dull gwaredu ar gyfer bwydydd a gedwir
iv)	Diwygio'r gweithdrefnau ar gyfer erlyniadau a rhybuddion syml ynghylch bwyd anifeiliaid yn unol â'r Codau Ymarfer perthnasol a chanllawiau swyddogol, i sicrhau bod rolau swyddogion CPIA yn cael eu nodi'n glir mewn ffeiliau erlyn a rhybuddion syml ynghyd ag ystyried y Polisi Gorfodi a'r profion cyfreithiol perthnasol. Sicrhau bod y weithdrefn yn cael ei gweithredu'n llawn. [Y Safon – 15.2]	Wedi'i gwblhau	Diwygio'r ffurflenni safonol presennol lle bo angen.	Wedi'i gwblhau
v)	Sicrhau bod gwaith gorfodi hylendid bwyd yn cael ei wneud yn unol â'r Codau Ymarfer perthnasol a chanllawiau a gyhoeddir yn ganolog. [Y Safon – 15.3]	Wedi'i gwblhau		Mae'r Weithdrefn Rhybudd HI bellach yn gofyn am gais ysgrifenedig i ymestyn y cyfnod rhybudd a llythyr i gadarnhau cydymffurfiaeth
vi)	Sicrhau bod yr holl benderfyniadau	Wedi'i	Diwygio'r ffurflenni safonol lle bo	

<p>ar gamau gorfodi yn cael eu gwneud ar ôl ystyried Polisi Gorfodi'r awdurdod a bod y rhesymau am wyro oddi wrth y meini prawf a amlinellir yn y polisi gorfodi yn cael eu dogfennu. [Y Safon – 15.4]</p>	gwblhau	angen.	Wedi'i gwblhau
<p>16.7 Dylai'r awdurdod:</p> <p>i) Sicrhau bod manylion cofrestru cyfoes yn cael eu cadw ar gyfer busnesau bwyd a bod llythyrau a ddarperir i fusnesau yn dilyn ymyriadau / arolygiadau yn cynnwys yr holl wybodaeth sy'n ofynnol gan y Côd Ymarfer ar Gyfraith Bwyd. [Y Safon – 16.1]</p>	Wedi'i gwblhau	Roedd gan ddau o fusnesau fanylion cofrestru gwahanol i'r rhai ar y llythyr. Bydd raid anfon e-bost at y staff. Cadw copi gyda'r weithdrefn Gofrestru.	Wedi'i gwblhau Gwneud y diweddariadau a swyddogion i wirio manylion Cofrestru yn ystod / ar ôl yr arolygiad
<p>16.18 Dylai'r awdurdod:</p> <p>i) Gadw cofnodion cyfoes ynghylch safonau bwyd ar ffurf adferadwy ar yr holl sefydliadau bwyd yn ei ardal yn unol â'r Côd Ymarfer ar Gyfraith Bwyd a chanllawiau a gyhoeddwyd yn ganolog. Bydd y cofnodion hyn yn cynnwys canlyniadau samplau, y dyddiad, amser, ardaloedd a welwyd a dogfennau a archwiliwyd yn ystod ymyrraeth; math, maint a graddfa'r busnes, y swyddog awdurdodedig i benderfynu a yw'r sefydliad yn cydymffurfio â gofynion cyfreithiol, manylion am</p>	31/7/15	<p>Stopio defnyddio'r ffurflenni arolygu presennol. Defnyddio ffurflenni model sydd wedi'u cysylltu'n electronig i system CIVICA ar gyfer ymyraethau / manylion safleoedd / samplau ac ati.</p> <p>Bydd ffurflenni adroddiad arolygu yn cael eu haddasu i fodloni gofynion y COP yn cynnwys: swydd y swyddog sy'n arolygu, manylion cyswllt uwch swyddog a chyfeiriad yr awdurdod.</p>	Stociau presennol yn cael eu defnyddio ac mae templed newydd wedi cael ei gynhyrchu



<p>gamau i'w cymryd gan yr awdurdod a'r camau a gymerwyd lle roedd diffyg cydymffurfiaeth, yr amserlen ar gyfer cydymffurfio ac enw'r gweithredwr busnes bwyd. Rhaid i adroddiadau arolygu hefyd gynnwys swydd y swyddog arolygu, manylion cyswllt uwch swyddog a chyfeiriad yr awdurdod. [Y Safon – 16.1]</p>			
<p>16.24 Dylai'r awdurdod:</p> <p>i) Gadw cofnodion cyfoes ar ffurf adferadwy ar bob sefydliad bwyd anifeiliaid perthnasol a bwyd anifeiliaid sy'n cael ei fewnforio yn unol â'r Côd Ymarfer ar Orfodi Cyfraith Bwyd Anifeiliaid a chanllawiau a gyhoeddir yn ganolog. Dylai'r cofnodion hyn gynnwys adroddiadau am yr holl ymyraethau / arolygiadau, penderfyniad y swyddog ynghylch a yw'r sefydliad yn cydymffurfio â gofynion cyfreithiol a manylion y camau a gymerwyd. [Y Safon – 16.1]</p>	<p>Wedi'i gwblhau</p>	<p>Fel 16.18 uchod, byddwn yn mabwysiadu gweithdrefnau a ffurflenni Cymru Gyfan yn unol â pholisïau a gweithdrefnau a weithredir gan y cynllun gwasanaeth bwyd anifeiliaid rhanbarthol ar y cyd yng ngogledd Cymru.</p>	<p>Ffurflenni prosiect bwyd anifeiliaid Gogledd Cymru yn cael eu defnyddio</p>
<p>19.9 Dylai'r awdurdod:</p> <p>i) Ddatblygu ymhellach, cynnal a gweithredu gweithdrefnau monitro mewnol ar gyfer hylendid bwyd, safonau bwyd a bwyd anifeiliaid i gadarnhau ei fod yn cydymffurfio</p>	<p>31/07/15</p>	<p>Datblygu gweithdrefnau monitro yn gyffredin â'r gwasanaeth Hylendid Bwyd. Y Weithdrefn i fynd i'r afael â chydymffurfiaeth â'r Safon, deddfwriaeth, Codau Ymarfer, canllawiau a pholisïau a</p>	<p>Cyswllt gyda'r gwasanaeth Hylendid Bwyd a swyddog arweiniol prosiect bwyd anifeiliaid Gogledd Cymru.</p>

<p>â'r Safon, deddfwriaeth berthnasol, Codau Ymarfer perthnasol, canllawiau a gyhoeddir yn ganolog a'i bolisiâu a'i weithdrefnau ei hun. [Y Safon – 19.1 a 19.2]</p> <p>ii) Sicrhau bod cofnodion o weithgareddau monitro mewnol yn cael eu cadw am ddwy flynedd. [Y Safon – 19.3]</p>	<p>31/07/15</p>	<p>gweithdrefnau mewnol. Bydd gan brosiect bwyd anifeiliaid Gogledd Cymru system fonitro fewnol.</p> <p>Gweithredu trefn i gofnodi monitro mewnol a chadw cofnodion am ddwy flynedd.</p>	<p>Datblygu gweithdrefn fonitro mewnol.</p>
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# **Report on the Food and Feed Law Enforcement Service**

Isle of Anglesey County Council  
14-18 July 2014

## Foreword

Audits of local authority food and feed law enforcement services are part of the Food Standards Agency's (FSA) arrangements to improve consumer protection and confidence in relation to food and feed. These arrangements recognise that the enforcement of UK food and feed law relating to food safety, hygiene, composition, labelling, imported food and feedingstuffs is largely the responsibility of local authorities. These local authority regulatory functions are principally delivered through their Environmental Health and Trading Standards Services.

The attached audit report examines the local authority's Food and Feed Law Enforcement Service. The assessment includes consideration of the systems and procedures in place for interventions at food and feed businesses, food and feed sampling, internal management, control and investigation of outbreaks and food related infectious disease, advice to business, enforcement, food and feed safety promotion. It should be acknowledged that there may be considerable diversity in the way and manner in which authorities provide their food enforcement services reflecting local needs and priorities.

FSA audits assess local authorities' conformance against the Feed and Food Law Enforcement Standard. "The Standard", which was published by the FSA as part of the Framework Agreement on Official Feed and Food Controls by Local Authorities (amended April 2010) is available on the FSA's website at:

[www.food.gov.uk/enforcement/enforcework/frameagree](http://www.food.gov.uk/enforcement/enforcework/frameagree)

The main aim of the audit scheme is to maintain and improve consumer protection and confidence by ensuring that authorities are providing effective food and feed law enforcement services. The scheme also provides the opportunity to identify and disseminate good practice, and provides information to inform FSA policy on food safety, standards and feedingstuffs and can be found at:

[www.food.gov.uk/enforcement/auditandmonitoring](http://www.food.gov.uk/enforcement/auditandmonitoring)

The report contains some statistical data, for example on the number of food establishment inspections carried out. The FSA's website contains enforcement activity data for all UK local authorities and can be found at:

[www.food.gov.uk/enforcement/auditandmonitoring](http://www.food.gov.uk/enforcement/auditandmonitoring)

The report also contains an action plan, prepared by the authority, to address the audit findings.

For assistance, a glossary of technical terms used within the audit report can be found at Annex C.

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## **1 Introduction**

- 1.1 This report records the results of an audit of food hygiene, food standards and feedingstuffs at Isle of Anglesey County Council under the headings of the FSA Feed and Food Law Enforcement Standard. It has been made publicly available on the FSA's website at [www.food.gov.uk/enforcement/auditandmonitoring/auditreports](http://www.food.gov.uk/enforcement/auditandmonitoring/auditreports)

### ***Reason for the Audit***

- 1.2 The power to set standards, monitor and audit local authority food and feed law enforcement services was conferred on the FSA by the Food Standards Act 1999 and the Official Feed and Food Controls (Wales) Regulations 2009. The audit of the food and feed service at Isle of Anglesey County Council was undertaken under section 12(4) of the Act and Regulation 7 of the Regulations.
- 1.3 Regulation (EC) No. 882/2004 on official controls performed to ensure the verification of compliance with feed and food law, includes a requirement for competent authorities to carry out internal audits or to have external audits carried out. The purpose of these audits is to verify whether official controls relating to feed and food law are effectively implemented. To fulfil this requirement, the FSA, as the central competent authority for feed and food law in the UK, has established external audit arrangements. In developing these, the FSA has taken account of the European Commission guidance on how such audits should be conducted.<sup>1</sup>
- 1.4 The authority was audited as part of a three year programme (2013 – 2016) of full audits of the 22 local authorities in Wales.

### ***Scope of the Audit***

- 1.5 The audit covered the Isle of Anglesey's arrangements for the delivery of food hygiene, food standards and feed law enforcement services. The on-site element of the audit took place at the authority's offices at

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<sup>1</sup> Commission Decision of 29 September 2006 setting out the guidelines laying down criteria for the conduct of audits under Regulation (EC) No. 882/2004 of the European Parliament and of the Council on Official Controls to verify compliance with feed and food law, animal health and animal welfare rules (2006/677/EC).



Llangefni on 14-18 July 2014, and included verification visits at food and feed businesses to assess the effectiveness of official controls implemented by the authority, and more specifically, the checks carried out by the authority's officers, to verify food and feed business operator (FBO/FeBO) compliance with legislative requirements.

- 1.6 The audit also afforded the opportunity for discussion with officers involved in food and feed law enforcement with the aim of exploring key issues and gaining opinions to inform FSA policy.
- 1.7 The audit assessed the authority's conformance against "The Standard". The Standard was adopted by the FSA Board on 21<sup>st</sup> September 2000 (and was subject to its fifth amendment in April 2010), and forms part of the FSA's Framework Agreement with local authorities. The Framework Agreement can be found on the FSA's website at [www.food.gov.uk/enforcement/enforcework/frameagree](http://www.food.gov.uk/enforcement/enforcework/frameagree)

### ***Background***

- 1.8 The Isle of Anglesey County Council is a unitary authority in north-west Wales, which covers an area of 71,106 Hectares. As an island authority it is separated by the Menai Straits from its two neighbouring local authorities Conwy and Gwynedd.
- 1.9 The Isle of Anglesey has 201km of coastline, which is rural in character. Parts of the coastline form an Area of Outstanding Natural Beauty (AONB) which along the way takes in the towns of Holyhead, Cemaes and Beaumaris.
- 1.10 The isle of Anglesey is largely a rural county with tourism and agriculture the main industries. There are approximately 33,042 bed spaces on the island provided by the tourist industry, which together with day visitors doubles the population of Anglesey during the holiday season.
- 1.11 The authority has a port situated at Holyhead which is currently classified as a Dormant Border Inspection Post, as all foods received have been produced in the Irish Republic or have entered through Border Inspection Posts in that country. A number of ship movements take place each year for which the authority provides a service issuing

ship sanitation certificates and advice regarding food hygiene and water supply hygiene aboard vessels.

- 1.12 The authority has a number of commercial shellfish beds producing mussels, cockles and oysters, from which it takes regular samples of shellfish and water to monitor the safety of the food produced.
- 1.13 The Isle of Anglesey has a population of 68,592. The main population centres are Holyhead (4757 inhabitants) and Porthyfelin (7398 inhabitants). A total of 98.8% of the population are from a white background and 62% speak Welsh.
- 1.14 The Isle of Anglesey as a whole has low levels of deprivation. However, there are pockets of deprivation around Holyhead town.
- 1.15 Food and feed law enforcement was being carried out by officers in the authority's Public Protection Division within the Sustainable Development Department. Food standards and feed official controls were carried out by officers in the Trading Standards section. Food hygiene official controls, port health and infectious disease control were carried out by officers in Environmental Health.
- 1.16 A staffing restructure planned for implementation during the week following the audit was intended to combine two existing posts, the Chief Trading Standards Officer and Chief Environmental Health Officer, to create a new post of Chief Public Protection Officer.
- 1.17 Officers and support staff responsible for food hygiene, food standards and feed were based at the County Council Offices in Llangefni. Services were available between the hours of 08:45 to 17:00 Monday to Friday.

## 2 Executive Summary

- 2.1 The authority had recently undertaken a review of its management structure, combining two existing posts to oversee the delivery of all food and feed law enforcement services. The review formed part of an ongoing strategy to address the forecast budget reduction target for Public Protection for 2013-16.
- 2.2 The authority had developed a Food Service Plan for 2014/15, broadly in line with Service Planning Guidance. However, the plan did not fully address the significant number of businesses overdue food hygiene, standards and feed interventions. The plan also needed to provide a comparison of the staff resources required to deliver food and feed law enforcement services against the staff resources available to the authority. The absence of such information makes it difficult to ensure sufficient resource is available to deliver an appropriate level of service.
- 2.3 Work procedures had been developed to ensure the accuracy of the authority's commercial premises database. Audit checks confirmed that the food establishment databases were generally accurate and the authority had been able to provide an electronic Local authority Enforcement Monitoring System (LAEMS) return to the FSA. Improving the feed establishment database had been identified by the authority as a priority, and work was ongoing to improve its accuracy.
- 2.4 The arrangements set out in the Service Plan for the delivery of programmed interventions for food hygiene, food standards and feed fell short of those required by the Food and Feed Law Codes of Practice. Further, at the time of the audit there were a significant number of overdue interventions.
- 2.5 In respect of food standards and feed official controls, it was not always possible for auditors to establish whether businesses had been subject to interventions at the correct frequencies, as the risk rating scheme which had been used was not equivalent to those set out in the Food and Feed Law Codes of Practice. Further, a

significant number of feed establishments had been awarded a risk rating without an inspection, effectively rendering a significant number of establishments overdue for an intervention.

- 2.6 Generally, food hygiene records had been adequately maintained. Food Standards and feed records were not being adequately maintained. Records that were available were frequently incomplete. The lack of comprehensive records made it difficult to ascertain the nature and scope of food business operations, the extent of officers' interventions or whether effective assessments of food/feed business compliance had been made. This made effective internal monitoring difficult and can impact on the ability of officers to adopt a graduated approach to enforcement.
- 2.7 The authority had been proactive in providing advice and guidance to food and feed businesses and in promoting food safety using a variety of media and public events.
- 2.8 There was some evidence of internal monitoring for food hygiene, standards and feed services, however it required further development to enable the authority to verify its conformance with all elements of the Standard, the relevant Codes of Practice, centrally issued guidance and the authority's own documented policies and procedures.

## **2.9 The authority's Strengths**

### **Advice to Business**

The authority had been proactive in providing assistance to businesses to help them comply with food hygiene, food standards and feed legislation. The authority had liaised with the local Food technology Centre to raise food standards awareness and, in collaboration with other North Wales authorities, the authority had published a regular newsletter for farmers.

## **Liaison**

The authority was able to demonstrate effective liaison with neighbouring authorities and was contributing to the development of the North Wales collaboration agenda “Collaboration Plus”. Liaison arrangements were also in place with other appropriate bodies aimed at facilitating consistent enforcement.

### **2.10 The authority’s Key Areas for Improvement**

#### **Food Hygiene, Food Standards and Feed Intervention Frequencies**

The authority was not carrying out food hygiene, food standards or feed interventions at the minimum frequencies required in the Codes of Practice. Interventions carried out at the minimum frequency ensure that risks associated with food businesses are identified and followed up in a timely manner.

#### **Food Hygiene, Food Standards and Feed Interventions**

The risk rating scheme which had been used for food standards and, in some cases, feed was not consistent with or equivalent to the risk rating scheme in the Food and Feed Law Codes of Practice. Further, a significant number of feed businesses had been risk rated without the benefit of an inspection. This affected the ability to deliver a risk based interventions programme.

#### **Food Hygiene, Food Standards and Feed Inspection Records**

Records of food hygiene, food standards and feed inspections were not always sufficiently detailed to establish that effective interventions had been carried out. Further, food standards and feed inspection reports were not sufficient to inform a graduated and consistent approach to enforcement and enable effective internal monitoring.

#### **Internal Monitoring**

The authority operated a corporate performance monitoring framework and performance measures and targets had been identified for Food Hygiene and Trading Standards. Performance targets fell short of those

required by the Food and Feed Law Codes of Practice. Documented internal monitoring procedures required further development to enable the authority to verify its conformance with all elements of the Standard and audit findings indicated that qualitative internal monitoring had not succeeded in achieving complete conformance with the Standard, relevant legislation, the relevant Codes of Practice, centrally issued guidance and its own documented policies and procedures.

## **Audit Findings**

### **3 Organisation and Management**

#### *Strategic Framework, Policy and Service Planning*

- 3.1 The authority operated a Cabinet style of local government with a Constitution that set out its decision making arrangements. Under the Constitution, decisions on certain specific matters had been delegated to officers.
- 3.2 The authority had developed a 'Food Service Enforcement Plan 2014/15' ('the Service Plan') which detailed the arrangements for the delivery of food hygiene, food standards and feed official controls. The Service Plan had been adopted on behalf of the Council by the Deputy Leader, Planning and Environment portfolio holder.
- 3.3 A 'North Wales Trading Standards Services Animal Feed Service Delivery Plan 2014/15' had been developed collaboratively by local authorities in North Wales which included information relating to official feed controls on the Isle of Anglesey.
- 3.4 Considered together, the plans contained much of the information set out in the Service Planning Guidance in the Framework Agreement, including a profile of the authority, the organisational structure and the scope of the service. The times of operation and service delivery points had not been included.
- 3.5 The contribution of food and feed law enforcement services to the authority's strategic aims and objectives, and the aims and objectives of the food hygiene, food standards and feed services were highlighted in the plans.
- 3.6 The Service Plan indicated that there were 866 registered food establishments on the Isle of Anglesey of which 840 were subject to food hygiene inspections. Due to lack of resources, it was stated that some businesses preparing food, including child minders were 'inspected on a limited basis.'

3.7 A total of 806 food establishments were reported in the Service Plan to be subject to food standards official controls and there were 739 registered feed establishments.

3.8 The Service Plan included the following risk profiles of food and feed establishments:

***Food hygiene risk ratings:***

<b>Risk category</b>	<b>Total establishments</b>
A	0
B	22
C	383
D	146
E	274
Unrated	15

***Food standards risk ratings:***

<b>Risk category</b>	<b>Total establishments</b>
High	43
Medium	276
Low	367
Unrated and Outside	120

***Feed risk ratings:***

<b>Risk category</b>	<b>Total establishments</b>
A	0
B1	43
B2	9
C	687

3.9 In respect of food hygiene, the Service Plan stated that 80% of food establishments in risk categories A-E would be inspected during the



year. The actual number of food hygiene interventions due was not provided. This approach is not in accordance with the requirement of the Food Law Code of Practice which requires that all due interventions are carried out. Further, the approach did not enable the authority to demonstrate a risk based approach to food hygiene interventions. Neither an estimate of the number of revisits that would be required nor the number of new businesses due their first inspection during the year had been provided. Quantifying the planned interventions programme will enable the authority to estimate the resources required against those actually available.

- 3.10 The demands placed on the food hygiene service by the port at Holyhead and the local shellfish industry, including the requirement for sampling of shellfish beds and sea water was highlighted in the Service Plan. However, no estimate of the resource implications of this work had been provided. Further, the Service Plan did not make reference to the authority's approved establishments of which 23 had been reported to the FSA.
- 3.11 The total officer resource available to deliver food hygiene official controls was not clear in the Service Plan which stated that four members of staff make up the food safety section supported by a Principal Environmental Health Officer. However, it became apparent during the audit that some of these officers spent a significant proportion of their time carrying out other duties.
- 3.12 The Food Standards interventions targets for 2014/15 were set out in the Service Plan. These were to undertake primary visits to 95% of high risk, 50% of medium risk and 20% of low risk establishments due for inspection. These targets did not accord with those required to meet the requirements of the Food Law Code of Practice. Whilst it was estimated that 10% of establishments would require revisits, an estimate of the number of new businesses that would require inspection during the year had not been provided. The resource available to carry out planned food standards interventions was one full time equivalent officer. An estimate of the actual resources required had not been made.
- 3.13 The authority provided a commitment in the Service Plan to undertake primary feed visits to 100% high risk, 50% of medium risk and 20% of low risk establishments. The number of feed establishments due for an

intervention or that had not previously been subject to an intervention was not indicated in the Service Plan. The planned arrangements did not, therefore, meet the requirements of the Feed Law Enforcement Code of Practice. It was estimated that 10% of establishments would require revisits. An estimate of the number of new feed businesses that would require inspection during the year had not been provided. Although an estimate of the resources required had not been made, it was stated in the Service Plan that a 0.4 full time equivalent officer resource was available for this work.

- 3.14 The authority's commitment to the Primary authority Scheme and Home authority Principle was emphasised in the Service Plan which stated that it would seek to establish formal Home authority arrangements with all relevant businesses on the island. Preliminary discussions had taken place with businesses with a view to entering into Primary authority Partnerships, although at the time of the audit none had been formalised.
- 3.15 Arrangements for food and feed sampling were detailed in the Service Plan. Sampling priorities for food hygiene, food standards and feed were identified together with an estimate of the number of samples to be taken and the resource implications.
- 3.16 A statement in relation to the authority's policy on the investigation of food poisoning notifications and outbreaks had been included in the Service Plan, together with an estimate of likely demand based on previous years. However, an estimate of the resources required to undertake this work had not been provided.
- 3.17 Statements on food/feed incidents, liaison with other organisations, food and feed promotional work, advice to business and food and feed complaints had all been included in service planning documents. Except in the case of complaints, the demand and resource requirements had not been indicated.
- 3.18 Arrangements for internal monitoring '*quality assessment*' were set-out in the Service Plan with an acknowledgement that this was an area for further development.
- 3.19 The costs of providing the food hygiene, food standards and feed services were not clear from the information provided in the Service Plan

as these were incorporated into the costs identified for Environmental Health and Trading Standards. Auditors explained the requirement to provide more detailed information on expenditure together with an examination of the trend of growth reduction.

3.20 The Service Plan included a review of 2012/13 achievements and areas for improvement in 2013/14 were identified. These included:-

- Ensuring targets for food hygiene interventions are met
- Working to deliver the collaborative North Wales Feed Service Delivery Plan
- Improved planning of the food standards interventions programme and more qualitative internal monitoring

***Recommendations***

3.21 The authority should:

- (i) Ensure that future Food and Feed Law Enforcement Service Plans are developed in accordance with the Service Planning Guidance in the Framework Agreement. An analysis of the resources required against those available, and plans to address any shortfalls identified should be included. [The Standard – 3.1]
- (ii) Address any variance in meeting the Service Plan in subsequent service plans. [The Standard-3.3]

#### **4 Review and Updating of Documented Policies and Procedures**

- 4.1 The authority had developed a range of documented policies and procedures to support the delivery of official food and feed controls. Some of these had been based on templates produced collaboratively by local authorities across Wales, others were specific to the Isle of Anglesey.
- 4.2 A document control procedure for the Environmental Health Commercial Section had the stated aim *“to ensure that all Food Safety related documents are familiar to staff and that versions of documents are up to date, thus avoiding the use of incorrect or superseded documentation.”*
- 4.3 The Principal Environmental Health Officer (Commercial) was responsible for developing new policies and procedures, updating existing procedures, notifying officers of amendments to documents and ensuring the removal of superseded documents.
- 4.4 Although the control system for documentation relating to food standards and feed had not been documented, the Principal Trading Standards Officer ensured up to date copies of appropriate documentation were available, subject to regular review and that superseded documents were removed from use.
- 4.5 Auditors were able to verify that food and feed law enforcement officers had access to policies and procedures, legislation and centrally issued guidance electronically on a shared drive and on the internet. Controlled documents had been protected with read only access for officers.
- 4.6 There was evidence that policies and procedures had been subject to recent review and no superseded documents were identified during the audit.

## **5 Authorised Officers**

### **Authorisation**

- 5.1 The authority's scheme of delegation had been set out in its Constitution and provided the Head of Service – Planning and Public Protection with delegated powers to appoint and authorise officers, carry out formal enforcement and instigate legal proceedings. Some key pieces of legislation were not referred to in the constitution and auditors advised the authority to review the scope of the catch-all phrase at paragraph 3.5.1.11 of the Constitution with their legal department to ensure its adequacy.
- 5.2 The authority had a documented procedure for the authorisation of food and feed enforcement officers, which specified the authorising officer identified by the scheme of delegation. The procedure to authorise officers was based on an assessment of the competency of officers. The procedure required amendment to include reference to the arrangements for refresher training and the monitoring of newly qualified officers and officers returning to food after a period of absence, in accordance with the Codes of Practice.
- 5.3 The authority had put in place a Staff Development Plan which defined the broad training objectives for food hygiene, standards and feed services. These objectives included meeting the Continuous Professional Development (CPD) requirements of the Codes of Practice and addressing competency requirements. Each staff member received at least one annual appraisal meeting a year, at which their development needs were agreed with their line manager and formalised in an "Individual Learning and Development Plan".
- 5.4 The authority had appointed and authorised lead officers who had the requisite specialist knowledge, qualifications and training for food hygiene, infectious disease investigations, food standards and feed services.
- 5.5 The Service Plan had not identified the number of full time equivalent officers that had been allocated food hygiene work. The Service Plan review had identified that intervention targets had not been met,

indicating that the resources in place to deliver the full range of food hygiene controls had not been sufficient.

- 5.6 The food standards service had estimated the full time equivalent officer resource it had available as 1.00. Auditors found that intervention targets had not been met, indicating that the resources allocated to deliver the full range of food standards controls had not been sufficient.
- 5.7 The feed standards service had estimated the full time equivalent officer resource it had available as 0.4. Auditors found that there had been a significant shortfall in the number of due interventions carried out, indicating that the resources allocated to deliver the full range of feed controls had not been sufficient.
- 5.8 At the time of the audit one of the food hygiene officers had been allocated Civic administration work for a number of authority departments to meet the demand created by a lost administrative post. Auditors also noted the imminent departure of the Chief Environmental Health Officer Post to facilitate the creation of a shared managerial post with the food standards and feed service.
- 5.9 The authorisation and training records of 10 food hygiene, food standards and feed officers were examined by auditors.
- 5.10 All food hygiene officers were qualified, appropriately experienced and trained in accordance with their level of authorisation and duties. All relevant officers had received HACCP training, Annex 5 consistency training and had attended training on the FSA's Control of Cross Contamination Guidance. One food hygiene officer had only received one day's training according to the authority's records, falling short of the requirement for 10 hours Continuous Professional Development. Three officers (including the lead food officer) were authorised to inspect high risk (A and B) establishments, serve Remedial Action Notices and Hygiene Emergency Prohibition Notices.
- 5.11 In respect of the food standards and feed officers, the level of authorisation and duties of officers was found to be generally consistent with their qualifications, training, experience and the requirements of the Code of Practice. Two officers were appropriately authorised to carry out

interventions at high risk food standards establishments and level 2 feed establishments, and both were qualified lead auditors.

- 5.12 Food standards and feed officers had not been authorised to enforce the Official Food and Feed Control Regulations 2009, and a Trading Standards enforcement officer authorised to carry out feed work was not qualified to do so, contrary to the Feed Law Enforcement Code of Practice. One food standards officer was found to have carried out two high risk inspections despite not being authorised to do so.
- 5.13 All food standards and feed officers had received the ten hours CPD training required by the Codes of Practice.
- 5.14 Training records were generally well maintained by the authority, although the records of five officers across all three service areas were missing some information and/or certification.
- 5.15 The FSA had authorised 17 of the authority's officers under the Food and Environment Protection Act 1985.

### ***Recommendations***

5.16 The authority should:

- (i) Review and amend the authorisation procedure to include reference to the arrangements for refresher training and monitoring for newly qualified and returning officers, in accordance with the requirement of the Food Law Code of Practice. [The Standard – 5.1]
- (ii) Review and amend food standards and feed officer authorisations to include the appropriate Official Feed and Food Control legislation to carry out the work set out in the Service Plan. Amend the authorisation of the unqualified Trading Standards enforcement officer to reflect their competency, in accordance with the Codes of Practice. Ensure the duties of food standards and feed officers do not exceed their authorisations. [The Standard – 5.3]
- (iii) Appoint a sufficient number of suitably authorised food hygiene and food standards officers to carry out the work set out in the Service Plan and ensure that they are authorised under the appropriate legislation. The level of authorisation of feed officers should be consistent with their qualifications. [The Standard – 5.3]
- (iv) Ensure that all authorised food hygiene officers receive 10 hours Continuous Professional Development training, in accordance with the Code of Practice. [The Standard – 5.4]
- (v) Maintain records of the relevant qualifications, training and experience of each authorised officer and appropriate support staff in accordance with the relevant Codes of Practice. [The Standard - 5.5]



## **6 Facilities and equipment**

- 6.1 The authority had most of the necessary facilities and equipment required for the effective delivery of food hygiene and food standards services, and for undertaking animal feed sampling activities. The equipment was appropriately stored and accessible to the relevant officers. A small number of items, infrequently required for feed sampling, were absent such as a chisel for solid material and tubes with accessories for sampling liquid materials.
- 6.2 A procedure for the calibration and maintenance of temperature measuring equipment had been developed for the food hygiene service. This procedure detailed the arrangements for ensuring that equipment, such as thermometers and refrigeration equipment were properly identified, assessed for accuracy and withdrawn from use when found to be defective. The procedure made reference to some testing frequencies and tolerances together with action to be taken where tolerances were exceeded. Testing frequencies were listed for some devices but not for others. The stated tolerance of 1°C for thermometers was not in accordance with centrally issued guidance whilst operating temperatures were not set for refrigeration equipment.
- 6.3 Officers had been supplied with infra-red and probe thermometers, which were being calibrated using a reference thermometer, calibration test caps and against each other. Some equipment allocated to officers was calibrated at least annually. Records relating to calibration were being maintained by the authority.
- 6.4 An examination of records relating to five devices selected for audit confirmed that all devices had been calibrated and were operating within the appropriate tolerances. A refrigerator was found to be operating at a suitable temperature.
- 6.5 The authority's food and feed databases were capable of providing the information required by the FSA. A number of checks were carried out during the audit which confirmed that databases were operated in such a way to enable accurate reports to be generated.

- 6.6 The food and feed databases, together with other electronic documents used in connection with food and feed law enforcement services were subject to regular back -up to prevent the loss of data.
- 6.7 The authority had an Acceptable Usage Policy which 'defined the standards and compliancy for acceptable ICT usage'. The policy aimed to minimise damage by preventing or reducing the impact of security incidents. In respect of food and feed law enforcement services, officers had been provided with individual passwords, access for entering and deleting data had been restricted, and officers had been trained in the use of ICT.

***Recommendations***

- 6.8 The authority should:
- (i) Ensure that the necessary facilities and equipment that are required for the effective delivery of all activities associated with the feed service are made available. [The Standard - 6.1]
  - (ii) Amend the documented procedure for calibrating temperature measuring equipment to include testing frequencies for all devices, operating temperatures for refrigeration equipment and ensure tolerances are applied in accordance with centrally issued guidance. [The Standard - 6.2]

## **7 Food and Feedingstuffs Establishment Interventions and Inspections**

### ***Food Hygiene***

- 7.1 In 2013/14 the authority had reported through LAEMS that 92.07% of all category A-E rated food businesses due to be inspected had been inspected, and 95.88% of food businesses were 'broadly compliant' with food hygiene law (excluding unrated businesses and those outside the scope of the risk rating scheme).
- 7.2 The authority had developed a documented procedure aimed at establishing a uniform approach to carrying out official controls in respect of food hygiene interventions, which included a section on the approval of product specific food establishments. A Revisit Policy based on the model developed by the Wales Heads of Environmental Health (WWhoEHG) Food Safety Expert Panel had also been recently adopted. An examination of these procedures confirmed that all made reference to relevant legislation, had been subject to recent review and updating, and were in accordance with the requirements of the Food Law Code of Practice and relevant centrally issued guidance.
- 7.3 Information supplied by the authority from its food establishment database during the on-site audit indicated that there were a total of 151 establishments, excluding unrated businesses, which were overdue an official control intervention by more than 28 days. A total of 98 of the overdue establishments were categorised as higher-risk (A, B or C rated), including five that were category B rated. All of the higher-risk establishments had been due for inspection within a period of 10 months preceding the audit. The authority advised that targets for undertaking inspections of food establishments were not being achieved due to the absence of one officer and the reassignment of duties of another officer.
- 7.4 The remainder, i.e. 53 establishments that had been identified as being overdue were lower-risk and had all been programmed to receive an intervention with the past 12 months.
- 7.5 Auditors were advised that the authority had a system for proactively managing interventions at new businesses. The system involved inputting food establishment details onto the database on receipt of

completed food registration forms, and officers actively monitoring these businesses, using local knowledge to identify when they begin trading. It was noted that the date when the authority first became aware of a business trading was not being captured on the database. Auditors discussed the benefits of routinely recording this information to assist with accurately reporting its performance in managing interventions at new businesses.

- 7.6 A Food Hygiene Routine/New Premises Inspection form had been developed by the authority to assist officers in their inspections of food businesses by providing a structured approach. The inspection form contained all the necessary elements to facilitate carrying out checks on compliance with legal requirements in accordance with the Food Law Code of Practice. A Food Premises Inspection Record sheet had also been produced for use in undertaking inspections of category C–E rated establishments that had not been subject to changes to their operations since the last visit. However, the record sheet did not set-out the aspects of a food business which an officer should consider in their assessment of compliance or ensure consistency in the approach to the inspection process.
- 7.7 During the audit an examination of records relating to 10 food establishments was undertaken. The file histories for six establishments confirmed that in recent years they had been inspected at the frequencies required by the Food Law Code of Practice. However, the remaining four establishments, which were categorised as higher-risk, had not been inspected at the required frequencies. The delay between inspections ranged from five weeks to six months beyond the due date. The Food Law Code of Practice requires that interventions take place within 28 days of their due date.
- 7.8 Inspection records were available and legible for the 10 food establishments audited. In five cases the latest inspection had been undertaken by officers using the Food Hygiene Routine/New Premises Inspection form. The information recorded by officers on these inspection forms was sufficient to demonstrate that a comprehensive assessment of business compliance in respect of requirements relating to Hazard Analysis Critical Control Point (HACCP) had been undertaken.

- 7.9 In these five cases auditors were also able to confirm that officers had undertaken an adequate assessment of hygiene training of food handlers, and that discussion with individuals other than the food business operators had taken place. Further, there was evidence that officers had undertaken an appropriate assessment of the effectiveness of cross contamination controls. However, the authority was unable to demonstrate that consideration had been given to imported foods or that foods had been subject to incoming traceability checks.
- 7.10 In respect of the records examined for the other five establishments, the latest inspection had been undertaken by officers using the Food Premises Inspection Record sheet. However, in four cases auditors were unable to determine the scope of the inspection. In addition, the information recorded by officers on the record sheet was not sufficient to identify the food activities undertaken by the business or to demonstrate that a thorough assessment of compliance with requirements relating to HACCP, hygiene training of food handlers, cross contamination controls and traceability had been undertaken. In the remaining case, it was evident that an adequate assessment of compliance had taken place, having regard to the low-risk nature of the food operations carried out.
- 7.11 In all but one case, letters had been sent to the business within 14 days of the inspection, as required by the authority's procedures. The delay in that case had been four days.
- 7.12 The risk rating categories applied to establishments were generally consistent with the potential hazards associated with the businesses and the officers' assessment of compliance. Nonetheless, auditors noted that in seven cases officers were applying scores of '5' under the business compliance categories, despite not having identified any contraventions. This is contrary to the Food Law Code of Practice.
- 7.13 The risk rating history of one of the establishments examined had changed following the latest inspection, which had resulted in a reduction of risk category. However, the reason for revising the risk rating was not documented contrary to authority's procedure and the Food Law Code of Practice.
- 7.14 The authority's Food Hygiene Revisits Policy stated that, 'Generally any food business assessed as not being 'broadly compliant' with food

hygiene legislation will be subject to revisit(s) together with any necessary enforcement action, with the aim of achieving compliance.’ Included within the policy are criteria relating to the timing of revisits, based on the food hygiene rating applied to a business.

- 7.15 In the 10 cases examined, the authority had identified that one of the establishments required a revisit. A record was available to confirm that a revisit had been carried out, but this had taken place some five months following the discovery of the contraventions contrary to the authority’s revisit policy. Auditors noted that in another case, where a rating of 2 had been applied under the Food Hygiene Rating Scheme (FHRS), the establishment had not been identified for revisit, as required by the revisit policy.
- 7.16 In the two cases where the need for follow-up action was required to address significant and/or on-going contraventions, it was noted that in one case relevant information had been recorded in the ‘Are there any significant on-going issues?’ section of the inspection form. In the other case, in which on-going issues relating to food safety management had been identified, these had not been highlighted/red-flagged on the establishment file in accordance with the authority’s procedure.
- 7.17 The authority had informed the FSA prior to the audit that there were 23 approved establishments in its area. The records relating to nine of these were examined; but it was ascertained that two of these related to separately approved activities undertaken at the same establishment. Records pertaining to these two approvals were reviewed together.
- 7.18 Approved establishment files contained most of the information required by the Food Law Code of Practice and centrally issued guidance, but in a minority of cases synopses, training matrices, raw material, product or water test results, and customer/product lists, were either unavailable or had not been kept up to date.
- 7.19 Inspection histories of the approved establishments confirmed that in recent years all had been inspected at the frequencies required by the Food Law Code of Practice. Inspections had been undertaken using the appropriate record form and in all cases the information captured by officers was sufficient to confirm that a full scope inspection, which considered all aspects of the establishment, including structure, food

safety management and management arrangements had taken place. However, in four cases the officer had not recorded the range of products produced by the businesses.

- 7.20 Procedures for issuing approvals in accordance with official controls regulations had been correctly followed by the authority in all but one case. In this particular instance, relating to a business for which conditional approval had been granted, a revisit to check compliance with operational requirements had not taken place within three months. Full approval was later granted following a second visit made to the establishment within six months of the conditional approval.
- 7.21 The risk ratings that had been applied to the approved establishments were consistent with the inspection findings. In one case auditors noted that the 'type of food and method of handling' score did not appear to correspond with the products produced or operations carried out at the establishment. Nonetheless, the officer was able to provide a satisfactory explanation for applying an alternative score for this element of the risk rating assessment.
- 7.22 An Alternative Enforcement Strategy (AES) for maintaining surveillance of category E rated establishments had been developed and was being implemented by the authority. The approach to AES contained within the Food Interventions Procedure consisted of issuing a questionnaire to eligible businesses which would be assessed by an Environmental Health Officer (EHO) on their return in order to determine whether an inspection was required. However, auditors noted that the procedure did not set-out criteria against which completed questionnaires were to be assessed or specify the action to be taken for non-responses.
- 7.23 In addition, the questionnaire did not facilitate the collection of all necessary information to enable the authority to identify any changes to the potential hazards associated with a business, specifically the number of consumers at risk if there was a failure of food hygiene procedures. Further, auditors advised the authority of the benefits of requesting additional details from business operators in respect of implementation of any food safety management procedures.
- 7.24 Records of 10 establishments that had been subject to AES were examined. Auditors noted that all businesses had been sent the relevant

questionnaire and that these had been completed and returned in all cases. However, six out of the 10 establishments had been inappropriately subject to an AES, as four of these had not previously received a primary inspection and the other two were category C and D rated. The Food Law Practice Guidance states that, an establishment must have been subject to an initial formal inspection and subsequently determined to be low-risk (category E rated) for it to be included in an AES.

- 7.25 In all cases there was no evidence that the completed questionnaires had been assessed by an EHO. Further, as information relating to the business customer base had not been requested, it was not always possible for auditors to verify whether the AES should have triggered a visit.



### ***Recommendations***

7.26 The authority should:

- (i) Ensure that food establishment interventions/inspections are carried out at the minimum frequency specified by the Food Law Code of Practice. [The Standard -7.1]
- (ii) Ensure that full inspections and alternative enforcement strategies are carried out in accordance with the Food Law Code of Practice, centrally issued guidance, and the authority's policies and procedures. [The Standard – 7.2]
- (iii) Assess the compliance of establishments in its area to the legally prescribed standards; and take appropriate action on any non-compliance found, in accordance with the authority's Enforcement Policy. [The Standard -7.3]
- (iv) Amend its Food Interventions Procedure in respect of Alternative Enforcement Strategies (AES) to include details of the criteria against which completed questionnaires are assessed and to set out the triggers for undertaking another type of intervention. [The Standard – 7.4]
- (v) Ensure observations made in the course of an inspection, in particular relating to checks carried out to verify the source of foods and to demonstrate that consideration has been given to imported foods, shall be recorded in a timely manner to prevent loss of relevant information. [The Standards – 7.5]

### *Verification Visits to Food Establishments*

7.27 During the audit, verification visits were made to two food establishments with authorised officers of the authority who had carried out the last food hygiene inspections. The main objective of the visits was to consider the effectiveness of the authority's assessment of food business compliance with food law requirements.

- 7.28 The officers were knowledgeable about the businesses and possessed an appropriate understanding of the food safety risks associated with the activities at each establishment. The officers demonstrated that they had carried out a detailed inspection and had appropriately assessed compliance with legal requirements and centrally issued guidance, and were offering helpful advice to the food business operators.
- 7.29 The findings of the previous inspection, detailed on the records held on file, reflected the conditions observed at the establishment.

### **Port Health Interventions**

- 7.30 The authority had a port at Holyhead at which a variety of roll-on roll-off ferries, cargo vessels and cruise ships docked, all of which featured in the list of interventions selected by auditors. The port accommodated arrivals from EU and Irish ports together with the occasional vessel arriving from a third country. Holyhead did not receive any third country food imports and had been designated as a dormant Border Inspection Post.
- 7.31 The authority had put in place a documented procedure governing ship sanitation inspections, which included food hygiene interventions. The procedure was in accordance with the requirements of the Food Law Code of Practice.
- 7.32 Auditors examined 10 ship intervention records. The authority was carrying out ship inspections in accordance with recognised Association of Port Health authority (APHA) Practices and the International Health Regulations.
- 7.33 The authority was using the APHA aide-memoire and its own inspection form. In a small number of cases the absence of the APHA form left the auditors unable to find evidence of the time of inspection or the report having been communicated to the Master, owner or shipping company/operator.

### ***Recommendations***

- 7.34 The authority should:
- (i) Ensure that vessel inspections are carried out in accordance with the Food Law Code of Practice, centrally issued guidance, and the authority's policies and procedures. [The Standard – 7.2]
  - (ii) Ensure observations made in the course of an inspection, are recorded in a timely manner to prevent loss of relevant information. [The Standards – 7.5]

### ***Food Standards***

- 7.35 In 2012/13 the authority had reported through LAEMS that there were no high risk or medium risk food standards interventions overdue. Five low risk food standards interventions remained outstanding.
- 7.36 At the time of the audit, a programmed intervention was overdue for 141 low risk establishments, 153 medium risk and 33 high risk establishments. Interventions were overdue for 166 unrated establishments, approximately 38 of which were medium risk and the remainder low risk.
- 7.37 The authority had a food standards interventions programme for 2014/15 which was detailed in the Service Plan.
- 7.38 Auditors noted that food establishments had been designated as non-inspectable risk without always having received an initial inspection. A number of these businesses were identified as potentially medium risk.
- 7.39 The food standards service reported that it did not operate an AES.
- 7.40 Although the authority was hoping to move towards implementation of the National Trading Standards Board (NTSB) risk-rating scheme in the future, at the time of the audit it was using the 2004 Local authority Co-

ordinating and Regulatory Services body (LACORS) Trading Standards Risk Assessment Scheme, which was not compatible with the risk rating scheme laid down in the Food Law Code of Practice.

- 7.41 The authority had developed three aide memoire based on the LACORS templates, one for 'general inspections' which had no reference to food inspection, one for 'manufacturing businesses' and another for 'non-manufacturing businesses'. The authority had set up, implemented and was maintaining a food standards retail inspection activity procedure and a food manufacturing inspection activity procedure.
- 7.42 The authority did not have a documented revisit policy. It appeared that inspections were generally carried out unannounced but there was no clear policy on the criteria to be applied when carrying out announced inspections. The authority should establish and document both policies to support clarity and consistency.
- 7.43 Auditors examined 10 establishment histories for the food standards service. One was discounted from further examination as it had been incorrectly reported as a food intervention. Another was discounted as it had not begun trading.
- 7.44 The use by the authority of the LACORS risk rating scheme made it impossible in most cases to be certain that inspections were being carried out at the frequency required by the Food Law Code of Practice, as the two schemes are incompatible. Two establishments had registered with the authority seven months and six years respectively before receiving their first inspection. These delays were contrary to the intervention frequencies specified in the Code of Practice.
- 7.45 All inspections had been carried out by an appropriately authorised officer, with the exception of one high-risk establishment which had been inspected in 2014 by an officer only authorised to inspect medium and low risk establishments.
- 7.46 The authority clearly indicated through inspection records that compliance with food labelling requirements was being assessed. Aide-memoire had been used and a report had been left on site or sent after the most recent inspection in all cases. However, inspection records did not generally reflect in sufficient detail the scope and depth of

observations made and/or data obtained in the course of an inspection, contrary to the Code of Practice. Missing information included records of an assessment of compliance with presentation requirements (three of the eight cases), evidence of an assessment of the compliance of the business with supplier specifications (four of five relevant cases) and evidence of an assessment of the existence and effectiveness of a quality management system and an assessment of compliance with composition requirements (seven of the eight cases).

- 7.47 Records were not made in any case of an assessment of traceability requirements, product recall/withdrawal arrangements, nor an assessment of imported food handling. In all eight cases, officers had failed to record the details of other businesses supplying, producing for, importing for or buying from the business. A failure to record adequate inspection/intervention information compromises the ability of the authority to assure consistency and effectiveness of official control and enforcement over time.
- 7.48 The appropriate follow-up of significant contraventions had been carried out in all but one case where a number failures to comply with labelling and durability indication requirements over two consecutive inspections had not been followed up between inspections. The most recent inspection indicated that compliance had now been achieved.
- 7.49 Observations recorded in the course of an inspection were legible in all cases. The authority was able to demonstrate that there was an intervention record filing system in place which was accessible to all officers, however not all contemporaneous records were stored in this filing system. Officers often used their PACE notebooks which contained unique information not copied into the filing system, which were kept locked in desk drawers in their absence, making them inaccessible to colleagues.

### ***Recommendations***

7.50 The authority should:

- (i) Ensure that food standards interventions are carried out at a frequency not less than that determined under the intervention rating scheme set out in the Food Law Code of Practice. [The Standard -7.1]
- (ii) Implement a food standards intervention risk rating scheme which is in accordance with the scheme established under annex V of the Food Law Code of Practice. [The Standard -7.2]
- (iii) Provide food businesses with a report after each inspection/intervention, develop and implement an intervention policy for unrated and “non-inspectable risk” food standards establishments, ensure that food standards establishments are only inspected by appropriately authorised officers and ensure that announced visits and revisits are carried out in accordance with the relevant legislation, Code of Practice, centrally issued guidance and the authority’s own policies and procedures. [The Standard -7.2]
- (iv) Take appropriate action on any non-compliance found at food standards establishments, in accordance with the authority’s enforcement policy. [The Standard -7.3]
- (v) Set up a revisit policy which accords with the Food Law Code of Practice. [The Standard – 7.4]
- (vi) Ensure that officers’ contemporaneous records of food standards interventions are recorded in a timely manner and stored in such a way that they are retrievable. [The Standard -7.5]

### *Verification Visits to Food Establishments*

- 7.51 During the audit, two verification visits were made to food manufacturing businesses with the authorised officers of the authority who had carried out the last food standards inspection. The main objective of the visits was to consider the effectiveness of the authority's assessment of food business compliance with food law requirements.
- 7.52 Both officers had a good level of understanding of the businesses. The visits provided assurance that officers were undertaking an assessment of compliance of establishments and systems to the legally prescribed standards. A report had been left on site or sent after the inspection in both cases.

### ***Feed establishments***

- 7.53 Information provided in the authority's Service Plan 2014/15 and the annual feed return 2012/13 (updated December 2013) indicated inconsistencies within each document in the number of feed establishments within the authority's boundary. In pre-audit information, the database report indicated that there were 638 registered feed establishments within the authority, all of which had received a risk rating; including five establishments approved by DEFRA for placing medicated feed on the market.
- 7.54 Auditors identified problems with the configuration of risk rating data. Only 37 establishments had been risk rated following an appropriate visit by a qualified officer. 28 visits had been risk rated using a scheme which incorporated an assessment of non-feed activities and so was not compatible with Annex 5 of the Feed Law Enforcement Code of Practice (FLECP)(including some of the above) and the remaining majority of establishments had been rated using National Trading Standards Board (NTSB) specified rating maps without being subject to a visit by an officer. The latter was as a result of an exercise to apportion a risk rating under the NTSB scheme to all establishments. All establishments not rated following a primary inspection by a qualified officer remained overdue for an inspection, regardless of the due date indicated from their rating. The exact number remained unidentified but was in the region of 600 establishments. Further, 169 animal health visits (where feed was considered) had been undertaken by an unqualified officer.

- 7.55 The authority had developed procedures, in the form of activity documents, for some types of feed inspections. Activity documents for the inspection of retail and farm establishments provided limited information on how to undertake inspections of such establishments and referred to the use of the inspection report forms. The activity documents contained a statement specifying that inspections should be by appointment within 48 hours of the inspection contrary to the Feed Law Enforcement Code of Practice, which requires unannounced visits and only allows 48 hour notification in certain circumstances. The procedures required more detail of the work to be covered by officers during an inspection.
- 7.56 The authority had not developed procedures for dealing with co-products establishments, imported feed or applications for feed approvals and registrations. Whilst not all of these activities were taking place in the County, the authority would benefit from development of the procedures in the event that the demand arises.
- 7.57 File checks were carried out on 10 establishments indicated in pre-audit material as having been subject to an inspection. Only eight of those files related to feed visits to establishments whilst one had been an attempted inspection on an establishment that had closed and one had no feed activity following a visit for other matters. Five of the 10 establishments had been subject to inspections by an appropriately qualified officer whereas, three establishments had been subject to a registration activity review by an unqualified officer. All 10 establishments had received an NTSB rated inspection risk rating, but in the case of the five that had not been inspected, this was contrary to the FLECP. All five establishments that had received a primary inspection had received timely visits; contemporaneous inspection records for all but one were legible and retrievable. FSA inspection forms were being used to capture information during inspections and information on the key assessments required to be made was available in all but one inspection where no record was available.
- 7.58 Information on the size and scale and type of establishment was available on the database or hard copy file in seven cases. Of the inspected establishments, risk ratings were appropriate to the activities taking place.



- 7.59 Auditors examined the consistency of records between database and hard copy files. Aside from the five cases of application of risk ratings without inspection, in two inspection records officers had indicated that there was a need for follow-up, for which there was no further record.
- 7.60 Inspection records and verification visits demonstrated that the authority had, generally, assessed the compliance of food business establishments and systems to the legally prescribed standards.
- 7.61 Auditors identified that the need for further follow-up action was required in four cases, to address contraventions or undertake further investigation. In one case, a further primary inspection did not take place where this was indicated following a registration review. Of the remaining three cases, a revisit took place in only one case. Furthermore, in two of the cases requiring a revisit, significant contraventions had been identified which had not been communicated in a letter to the feed business operator contrary to the Enforcement Policy.
- 7.62 The authority was not operating an AES for low risk establishments.

### ***Recommendations***

- 7.63 The authority should:
- (i) Ensure that feed establishment interventions and inspections are carried out at the frequency specified by the Feed Law Enforcement Code of Practice. [The Standard - 7.1]
  - (ii) Carry out inspections / interventions and approve or register feed establishments in accordance with relevant legislation and the Feed Law Enforcement Code of Practice and centrally issued guidance. [The Standard - 7.2]
  - (iii) Ensure appropriate action is taken to follow up non-compliance in accordance with the Enforcement Policy. [The Standard – 7.3]
  - (iv) Ensure documented procedures relating to inspection of feed establishments are fully developed in accordance with the Feed Law Enforcement Code of Practice. Develop documented procedures for interventions relating to co-products establishments, imported feed, applications for feed approvals and registrations. [The Standard – 7.4]
  - (v) Ensure that all observations made in the course of interventions are recorded in a timely manner and officers' contemporaneous records of interventions are stored in such a way as to be retrievable. [The Standard – 7.5]

### *Feed Establishment Verification Visits*

- 7.64 During the audit, verification visits were made to two feed businesses with authorised officers of the authority, who had carried out the last feed inspection. The main objective of the visits was to assess the effectiveness of the authority's assessment of feed business compliance with feed law requirements.
- 7.65 The officers demonstrated a good knowledge of the establishments and the operations carried out and it was evident that thorough assessments

of the key issues had been undertaken. In one case, the reality visit confirmed the findings of the file check that the authority should ensure it has maintained a record of key assessments made during the inspection on file. The second reality visit confirmed the findings of the file check that the authority should ensure appropriate follow up action is taken in accordance with the Enforcement Policy and revisit to ensure compliance has been achieved.

## **8 Food, Feed and Food Establishment Complaints**

- 8.1 The food hygiene service had a documented Food Complaints Procedure, based on that developed by the Wales Heads of Environmental Health Food Safety Expert Group. The procedure outlined the arrangements for liaison with Home, Primary and Originating authorities, the single liaison body and the actions to take on receiving a complaint relating to products originating in “third countries”, in accordance with the requirements of the Framework Agreement. Appended to the procedure was an advice leaflet for complainants.
- 8.2 Although there was no procedure for dealing with complaints about the condition of food establishments, the Service Plan stated that the food hygiene service had a target response time of five working days to complaints about both food and hygiene of establishments.
- 8.3 The food standards/feed service had a documented Food and Feed Complaints Policy and procedure. The procedure outlined the arrangements for liaison with Home, Primary and Originating authorities, the single liaison body and the actions to take on receiving a complaint relating to products originating in “third countries”, in accordance with the requirements of the Framework Agreement.
- 8.4 Complaints about the condition of feed establishments were not included within the scope of the procedure. The food standards and feed service had a target response time of three working days for food/feed complaints.
- 8.5 The authority also had in place short supplementary feed and food procedures detailing the information to be recorded on receipt of a complaint.
- 8.6 Auditors examined 10 food hygiene complaints and 10 food standards complaints. The authority had received no feed complaints in the two years prior to the audit.
- 8.7 In all cases the authority had recorded details of the complainant, complaint and implicated food business and had maintained contact with the business.

- 8.8 All food hygiene complaints had been responded to within the authorities target of five days. The investigations had been carried out in accordance with the Food Law Code of Practice and the authority's own procedure in all but one case concerning an alleged food poisoning where insufficient consideration had been given to the validation of food safety management by the officer while at the implicated establishment. Appropriate action had been taken by the authority in all cases.
- 8.9 All food standards complaints had been responded to within the authority's target first response time. The investigations had been carried out in accordance with the Food Law Code of Practice and the authority's own procedure and appropriate action had been taken in all but one case, where a member of the public had suffered illness as a result of being misled about the nut content of a meal. There had been an unacceptable delay in the officer visiting the implicated establishment and the follow-up of the complaint had been inadequate when subsequent interventions and testing had found that the contravention had been repeated. The authority had taken no enforcement action contrary to its own Enforcement Policy and procedure. No authorised departure from the policy had been recorded.

***Recommendations***

- 8.10 The authority should:
- (i) Review and update the complaints procedures to include reference to complaints against food and the condition of feed establishments. [The Standard – 8.1]
  - (ii) Investigate complaints received in accordance with the Food Law Code of Practice, centrally issued guidance and its own policy and procedures. [The Standard – 8.2]
  - (iii) Take appropriate action on complaints received in accordance with the authority's Enforcement Policy. [The Standard – 8.3]

## **9 Primary authority Scheme and Home authority Principle**

- 9.1 The authority's policy supporting the Primary authority Scheme and Home authority Principle was set-out in the Service Plan. One of the objectives of the food standards and feed service was 'to promote the use of the concept of the Home authority Principle and Primary authority to businesses on the Isle of Anglesey in relation to responsibilities under food safety /agricultural standards legislation'.
- 9.2 Key officers had attended Primary authority training and auditors were able to verify that food and feed law enforcement officers had been provided with passwords to enable them to access the Primary authority website.
- 9.3 At the time of the audit the authority was not acting as a Primary authority for any food businesses.
- 9.4 Reference had been made to Primary authority considerations in some work procedures, including the Food and Feed Enforcement Procedures, the Hygiene Improvement Notices Procedure and the Food/Feed Complaints Procedure.
- 9.5 The authority had a formal Home authority Agreement in place with one local food manufacturer and was acting in accordance with Home authority principles to support a further four. Records examined during the audit demonstrated that the authority had responded to requests for advice from these businesses and from other local authorities.
- 9.6 Although the authority had no Primary authority agreements in place, auditors were able to verify that, in its capacity as an enforcing authority, it had regard to Primary authority guidance and followed up matters of concern with Primary Authorities, as appropriate.

## **10 Advice to Businesses**

- 10.1 The authority had been proactive in providing food hygiene, food standards and food advice to businesses. It demonstrated its commitment to assisting local businesses to comply with the law in delivering a number of initiatives which included:
- Advisory packs for new businesses
  - Attendance at a local Food Business Forum
  - Business advice sessions
  - Work with the Food Technology Centre to raise awareness of food standards
  - Provision of a newsletter for farmers in conjunction with other local authorities in North Wales
- 10.2 Technical advice was being provided to businesses in respect of which it acted as Home authority.
- 10.3 Comprehensive food standards and food hygiene advice for businesses was provided on the authority's website.
- 10.4 The authority had accessed FSA funding to assist businesses in developing their food safety management systems.
- 10.5 There was evidence that advice was provided to businesses during inspections as well as on request.

## **11 Food and Feed Establishment Database**

- 11.1 The authority had procedures in place to ensure that its food and feed establishment databases were up to date and accurate.
- 11.2 The procedures provided details of the methods that would be used in ensuring accuracy, which included routine checks of planning applications, surveillance by officers during inspections, checks on social media and cross referencing records held by the authority on care homes, child-minders and nurseries.
- 11.3 Auditors selected 11 food establishments and two feed establishments located in the authority's area from an Internet search. All but two food establishments were found to be included on the authority's food establishment database, registered, and included in the food hygiene interventions programme. Four of the establishments had not been included in the food standards interventions programme. One of the two feed establishments had not been recorded on the authority's feed database, registered or included in the feed interventions programme.
- 11.4 Work to improve the feed establishment database had been identified by the authority as a priority. Progress was being made and work was ongoing to ensure its accuracy.

### ***Recommendation***

- 11.5 The authority should:
- (i) Maintain its database of food and feed establishments, ensuring food and feed businesses are properly registered and included in the food and feed interventions programmes. [The Standard – 11.1]



## **12. Food and Feed Inspection and Sampling**

- 12.1 The Service Plan 2014/15 contained aims and objectives that made specific reference to the monitoring and sampling of food and feedingstuffs to ensure compliance with statutory requirements. In respect of microbiological sampling, the plan stated that the authority took samples at food and feed establishments as part of co-ordinated national and regional projects.
- 12.2 The authority had developed a Food and Feed Sampling Policy that outlined its approach to the sampling of food and feedingstuffs and the factors taken into account in formulating the sampling programme. However, the policy did not make reference to Primary or Home Authorities.
- 12.3 A Food Sampling Procedure which described how and when microbiological samples should be taken had been adopted. The procedure, based on the model developed by the Wales Food Safety Expert Panel was in accordance with the Food Law Code of Practice and relevant official guidance. Further, the authority's Food Interventions Procedure indicated that officers should undertake an assessment of the need to take samples during an intervention.
- 12.4 A procedure for taking formal food standards samples and a Feed Sampling Procedure had also been developed by the authority. These documents both made reference to relevant Codes of Practice, guidance and legislation. The authority did not have a procedure which documented its approach to taking informal food standards samples.
- 12.5 The authority had produced separate food hygiene, food standards and feed sampling programmes, the contents of which reflected the criteria for sampling food and feedingstuffs, as referenced in the 2014/15 Service Plan. These programmes had regard to the FSA's National Enforcement Priorities and were consistent with the programme set-out in the North Wales Trading Standards Services Animal Feed Service Delivery Plan 2014/15. Auditors discussed the benefits of including additional information in the food standards sampling programme, such as an estimate of the number of samples to be taken in the year ahead.

- 12.6 In addition to funding its own sampling, the authority had previously applied for grants from the FSA to fund food hygiene and feedingstuffs sampling activities.
- 12.7 The authority had appointed a Public and Agricultural Analyst for carrying out examination and analysis of food and feed samples, and had a formal agreement in place with Public Health Wales (PHW) for the microbiological analyses of food. The appointed laboratories were both accredited by UKAS and were on the FSA list of UK designated Official Laboratories.
- 12.8 During the audit, records of 10 samples submitted for microbiological analysis were examined. The details of samples obtained, the results of analysis and correspondence notifying businesses of the outcome were available in all cases. With regards to the sample results, six were satisfactory, two were border-line and two were unsatisfactory. Where follow-up to investigate sampling results was required, appropriate action had taken place in three of the four cases. In the remaining case, relating to an unsatisfactory sample, contact had been made with the business by telephone to provide advice, but no further investigation had ensued. None of the unsatisfactory results related to pathogenic bacteria. Two of the four cases related to foods supplied by businesses with Primary authority Partnerships, but there was no record of the authorities having been informed of the results.
- 12.9 Records relating to 10 food standards and 10 feed samples were selected for audit. However, the information relating to one of the food standards samples was not retrievable. In respect of eight of the nine food standards samples and all of the feed samples examined, the results of analysis had been uploaded onto UKFSS and were also available in hardcopy. Where results indicated that follow-up action was required, there was evidence that investigations had been carried out. It was not possible to ascertain whether follow-up was required in the one case, where the results of sampling were not supplied.
- 12.10 Audit checks confirmed that all microbiological, food standards and feed samples had been taken by appropriately trained and authorised officers.

***Recommendations***

12.11 The authority should:

- (i) Amend the Food and Feed Sampling Policy to include reference to its approach to notifying/liaising with Primary and Home Authorities. [The Standard – 12.4]
- (ii) Set-up, maintain and implement a documented procedure for the procurement or purchase, continuity of evidence and the prevention of deterioration or damage of informal food standards samples in accordance with the Food Law Code of Practice and relevant centrally issued guidance. [The Standard – 12.5]
- (iii) Take appropriate action in accordance with its Enforcement Policy where food hygiene sample results are not considered to be satisfactory. [The Standard – 12.7]

### **13 Control and Investigation of Outbreaks and Food Related Infectious Disease**

- 13.1 The authority had identified a lead officer for communicable disease and had been represented at events as part of the Wales Lead Officer Training Programme. The authority had also developed a procedure for dealing with outbreaks in the form of an Outbreak Control Plan in consultation with relevant stakeholders which had been approved for adoption by the appropriate elected member. The plan was based on a template that had been produced by a multi-agency group, including Public Health Wales and Welsh Government.
- 13.2 The Outbreak Control Plan required updating to include the details of key local contacts in the event of an outbreak.
- 13.3 The Service Plan detailed the out of hours arrangements for handling outbreaks or notifications of infectious disease.
- 13.4 A procedure for investigating sporadic cases of foodborne disease had been developed in association with all relevant organisations. It was supported by a range of advisory leaflets and questionnaires. The procedure included reference to all key areas of investigation with the exception of food sampling.
- 13.5 Notifications relating to 10 cases of food related infectious diseases were examined. One case related to a familial outbreak, however this had not been reported as an outbreak prior to the audit.
- 13.6 Investigations were generally timely and thorough, however a delay of five days had taken place in the investigation of one high risk infection, contrary to procedure. In another two cases, investigations of high risk infections had only partially been completed before questionnaires were sent to families for completion, rather than those investigations being completed by the investigating officer. Records of investigations were generally comprehensive with the exception of one high-risk case where the food history was not completed on a case interview questionnaire. In all cases appropriate follow up action had been taken where this had been identified as necessary.

13.7 All records relating to the control and investigation of outbreaks and food related infectious disease had been kept for at least 6 years.

***Recommendations***

13.8 The authority should:

- (i) Amend the Outbreak Control Plan to ensure that it includes the relevant local authority contacts. [The Standard – 13.1]
- (ii) Further develop the documented procedure for investigation of infectious diseases to include reference to sampling and ensure the procedure is fully implemented. [The Standard -13.2]

## 14 Feed and Food Safety Incidents

- 14.1 The authority had documented procedures which provided guidance for food and feed law enforcement officers in responding to Food Incidents, Food Alerts for Action and Product Withdrawal/Recall Information Notices, including those received outside normal office hours. The procedures made reference to the Rapid Alert System for Food and Feed (RASFF).
- 14.2 The authority had a computer system that was capable of receiving notifications and it was stated in the procedure that *'actions taken in response to Action Alerts should be recorded so that it is retrievable for possible follow up action or audit by the FSA'*.
- 14.3 The procedures stated that the Principal Environmental Health Officer (Commercial) and the Principal Trading Standards Officer were responsible for their effective operation. The procedures included the authority's arrangements for alerting the FSA where an actual or potential food hazard was identified locally.
- 14.4 Auditors examined records in respect of six food alerts for action issued during the previous three years. All had been promptly received and responded to in accordance with FSA advice. There was evidence that effective liaison had taken place between officers of the food safety team and Food Standards officers where appropriate.
- 14.5 Action taken by the authority had been detailed on the authority's database. All correspondence, including officer emails relating to food alerts had been maintained on file and was easily retrievable.
- 14.6 In the two years preceding the audit the authority had not identified any food or feed incidents or hazards locally for notification to the FSA. However, auditors have identified a food complaint in this report which should have been reported to the FSA as a serious localised food hazard.

***Recommendations***

14.7 The authority should:

- (i) Notify the FSA of any serious localised food hazards in accordance with the Food Law Code of Practice. [The Standard – 14.5]

## 15 Enforcement

- 15.1 The authority's Public Protection Service had developed an "Enforcement Policy" which had been endorsed by the relevant Cabinet Member in June 2014. The policy promoted a proportionate, risk-based and graduated approach to enforcement and set out the criteria to be applied by officers in deciding the appropriate enforcement sanction. The policy made reference to the outdated Home Office guidance on simple cautions rather than the Ministry of Justice guidance which has replaced it. The policy did not make reference to the approach to enforcement at its own establishments.
- 15.2 The Public Protection Service Enforcement Policy was not available on the authority's website at the time of the audit. The policy was available to members of the Public at the authority's offices.
- 15.3 A number of environmental health enforcement procedures had been developed and recently reviewed. The environmental health Hygiene Improvement Notices procedure, Remedial Action Notices procedure, procedures to direct the service of notices to deal with illegally imported food and Hygiene Emergency Prohibition procedure were all found to be in compliance with the Food Law Code of Practice and official guidance.
- 15.4 The authority had developed a documented procedure for the detention, seizure and voluntary surrender of food found to be in contravention of the food safety requirements. The procedure was generally in compliance with the Food Law Code of Practice, however, in circumstances where food is certified as unsafe, it would benefit from a clarification of whether sampling of the food should be required. The procedure made no reference to the method of disposal to be applied to unsafe food which has been permanently removed from the market by the authority.
- 15.5 An investigation and enforcement procedure had been developed by the food standards and feed services and this prescribed the information to be included in prosecution and simple caution files. The authority would benefit from further developing the procedure to prescribe the implementation and documentation of Criminal Procedure and Investigations Act (CPIA) disclosure roles and to prescribe the need to document a consideration of the authority's enforcement policy and the



relevant legal tests. The feed service had not developed any illegally imported feed procedures. Further, there was no procedure for the suspension or withdrawal of feed approvals.

- 15.6 A procedure had not been developed for undertaking prosecutions or simple cautions for food hygiene cases.
- 15.7 The authority had reported in pre-audit documentation that five Hygiene Improvement Notices (HINs) had been served in the two years prior to the audit. All been served by the same officer on the same day at the same establishment.
- 15.8 Hygiene Improvement notices had been signed by an appropriately authorised officer who had witnessed the contravention. In all cases the notices had been the appropriate course of action and had been served on the food business operator. All notices contained the food business operator's full name and details of the regulation contravened. The reason for the notice and the measures to be taken were clear in every case. Time limits were appropriate and appeal details were included with the notice.
- 15.9 Timely checks on compliance with Hygiene Improvement Notices had been carried out in four of the five cases. Four notices had been complied with at the time of the first revisit, however the food business operator had not been issued with written confirmation of compliance, contrary to the Food law Code of Practice.
- 15.10 The notice which had not been complied with had been extended without written application being received from the food business operator and had not been cancelled and re-issued, contrary to the Code of Practice. The authority had not carried out any further follow-up to confirm compliance with the notice following the expiry of the informal extended compliance deadline.
- 15.11 The authority had not reported carrying out any voluntary surrenders, food detentions, seizures or certifications nor served any RANs, HEPNs, voluntary closures or imported food and feed notices in the two years prior to the audit.

- 15.12 One prosecution for food standards offences had been instigated by the authority in the two years prior to the audit. The prosecution had been an appropriate course of action and had been approved by an officer with the proper authorisation. This officer undertook the roles of disclosure and prosecuting officer but the role of officer in charge was unidentified, contrary to the requirements of the CPIA. Further, a consideration of the required legal tests and the Enforcement Policy had not been recorded on the file. The prosecution had otherwise been carried out in accordance with the relevant Codes of Practice, centrally issued guidance and the authority's Enforcement Policy.
- 15.13 No formal enforcement action had been taken in respect of feed.

### ***Recommendations***

15.14 The authority should:

- (i) Review and amend its Enforcement Policy to include reference to the approach to enforcement at establishments where it is the food or feed business operator and place a copy of its Enforcement Policy, or instructions on how to obtain a copy, on its website. Ensure that the Enforcement Policy is fully implemented. [The Standard – 15.1]
- (ii) Set up documented procedures for undertaking food hygiene prosecutions and Simple Cautions, the suspension and withdrawal of feed establishment approvals and for the enforcement of inland imported feed in accordance with the Codes of Practice and official guidance. [The Standard -15.2 ]
- (iii) Amend the procedures for food hygiene detention, seizure and certification and food standards in accordance with the relevant Codes of Practice and official guidance. [The Standard -15.2]
- (iv) Amend the procedures for feed prosecutions and simple cautions in accordance with the relevant Codes of Practice and official guidance, to ensure that CPIA officer roles are clearly identified in prosecution and simple caution files together with a consideration of the Enforcement Policy and the relevant legal tests. Ensure that this procedure is fully implemented. [The Standard -15.2]
- (v) Ensure that food hygiene enforcement is carried out in accordance with the relevant Codes of Practice and centrally issued guidance. [The Standard – 15.3]
- (vi) Ensure that all decisions on enforcement action are made following consideration of the authority's Enforcement Policy and that the reasons for any departure from the criteria set out in the enforcement policy are documented. [The Standard –15.4]

## **16 Records and Interventions/Inspections Reports**

### ***Food Hygiene***

- 16.1 Food business records, including registration and approval documents, inspection forms/record sheets and correspondence had been maintained by the authority on hard copy establishment files. Details of the date and type of interventions associated with food businesses, as well as food establishment risk profiles, had also been maintained on the authority's electronic database. Auditors noted that records on all food establishment files examined were well organised and copies of correspondence with businesses were held in chronological order. Where relevant, information relating to the last three inspections was retrievable and records were being retained for six years.
- 16.2 Officers were using inspection letters to communicate inspection findings to food businesses, which clearly differentiated between legal requirements and recommendations for good practice. These letters also detailed the corrective actions required to achieve compliance.
- 16.3 Auditors were able to confirm that the information held on hard copy intervention records was consistent with that on the electronic database and that registration forms and approval documents were available for all establishment files examined. However, in two cases the food business operator's details on the registration forms were not consistent with those contained on the documentation relating to the most recent inspections.
- 16.4 Audit checks confirmed that inspection forms/record sheets and inspection letters contained details of the food business operator, inspection dates, type of business, the overarching legislation under which the intervention was carried out, areas inspected, name and designation of inspecting officer, documents examined, whether samples were taken and the authority's address and contact details of a senior officer in case of dispute. However, information on the key points discussed during the visit, action to be taken by the authority or timescales for achieving compliance had not been consistently provided.

- 16.5 In all but one case, letters had been sent to food businesses within 14 days of inspection, as required by the authority's procedures. Where there had been a delay in sending a letter, this was by four days.
- 16.6 All records had been kept for at least six years.

***Recommendations***

- 16.7 The authority should:
- (i) Ensure that up to date food business registration details are maintained and letters provided to businesses following interventions/inspections contain all of the information required by the Food Law Code of Practice. [The Standard -16.1]

**Food Standards**

- 16.8 Food business records, including inspection forms, report of inspection summary sheets, inspection letters and correspondence were maintained by the authority on hard copy establishment files for some high risk manufacturing establishment. Records of interventions at the remaining establishments were stored in both hard copy and on the authority's Civica database. Contemporaneous records of inspection were not retrievable where these had been made in officers' PACE notebooks. Auditors noted that where available, records were held in chronological order. Information relating to the last three inspections was retrievable within the last six years.
- 16.9 Officers were using both inspection report summary sheets and letters to communicate inspection findings to food businesses.
- 16.10 Auditors checked the establishment records and inspection reports of the establishments evaluated in section seven of this report against the Food Law Code of Practice. In most cases checked, the inspection record also served as an inspection report, a carbon-copy of which was left with the food business operator.

- 16.11 The food business had been notified in writing of the outcome of the most recent inspection in all cases, stating the legislation under which the inspection had been conducted. The key points discussed were indicated in every case.
- 16.12 Records of the type of food activity were present in all but one case although an indication of the size and scale of the business was almost entirely absent.
- 16.13 Details of the food business representative interviewed, the date and time of the inspection and an indication of the areas inspected were present in all but one case.
- 16.14 In most cases inspection reports differentiated between legal requirements and recommendations for good practice. This distinction was not clear in three of the eight cases examined. Auditors noted that the reference by the report proforma to “advice” rather than “legal requirements” was not assisting officers make the distinction clear. Notwithstanding this issue all contraventions where relevant had been identified and the measures needed to secure compliance listed. However a timescale for follow-up had not been given in four of the eight cases.
- 16.15 The actions to be taken by the authority following each inspection were detailed in five of the eight inspections. The name of the food business operator had not been included in half the cases, the contact details of a senior officer and the address of the authority were absent in most cases and the designation of the inspecting officer was not given in any case seen.
- 16.16 All reports contained the inspecting officer’s name in capital letters, and all but one report was signed by the inspecting officer.
- 16.17 All records had been kept for at least six years.

### ***Recommendations***

- 16.18 The authority should:
- (i) Maintain up to date food standards records in retrievable form on all food establishments in its area in accordance with the Food Law Code of Practice and centrally issued guidance. These records shall include sample results, the date, time, areas seen and documents examined during an intervention, the type, size and scale of a business, determination of compliance with legal requirements made by the authorised officer, details of action to be taken by the authority and action taken where non-compliance were identified, the timescale for compliance and the name of the food business operator. Inspection reports shall also include the designation of the inspecting officer, the contact details of a senior officer and the address of the authority. [The Standard -16.1]

### ***Feed interventions***

- 16.19 File information was held electronically on the database and in the form of hard copy records.
- 16.20 All but one of the establishments had valid registration information available on the database. The remaining establishment had not been registered by the feed business operator.
- 16.21 Reports of visit forms had been left with the feed business operator in eight cases. The reports did not include all of the information required by Annex six of the FLECP including, specific legislation, designation of officer, contact details of senior officer, and occasionally sufficient information on areas and documents examined. Where contraventions were identified, a clear distinction between legal requirements and recommendations had not always been made and timescales for compliance had not always been specified, contrary to the FLECP.

16.22 In only three cases out of 10 was the inspection material and database information consistent, up to date and accurate.

16.23 All records had been kept for at least six years.

***Recommendations***

16.24 The authority should:

- (i) Maintain up to date, accurate records in a retrievable form on all relevant feed establishments and imported feed in accordance with the Feed Law Enforcement Code of Practice and centrally issued guidance. These records should include reports of all interventions / inspections, the determination of compliance with legal requirements made by the officer and details of action taken. [The Standard – 16.1]



## **17 Complaints about the Service**

- 17.1 The authority had published and implemented a two stage Concerns and Complaints Policy which was available to the public and food businesses on its website. Where customers were not satisfied of the outcome of complaint investigations at stage two –the formal stage, they were signposted to the Local Government Ombudsman.
- 17.2 Whilst no complaints had been received about food or feed services in the two years prior to the audit, the authority was able to demonstrate that effective arrangements were in place within the service to investigate and report on the outcome of complaint investigations.
- 17.3 Auditors noted that in respect of food hygiene, senior officer details were provided on correspondence should businesses wish to complain following an inspection or other intervention.

## **18 Liaison with Other Organisations**

18.1 The authority had liaison arrangements in place with neighbouring authorities and was contributing to the development of the North Wales collaboration agenda “Collaboration Plus”.

18.2 Liaison arrangements were in place with other appropriate bodies aimed at facilitating consistent enforcement. They included participation in the following:

- Directors of Public Protection Wales (DPPW);
- Wales Heads of Environmental Health (WWhoEHG);
- North Wales Heads of Trading Standards
- North Wales Food Safety Technical Panel;
- Welsh Food Microbiological Forum;
- North Wales Food and Metrology Panel
- Wales Animal Health and Welfare Panel
- All Wales Port Health Technical Panel
- North Wales Shellfish Liaison Group
- The Centre for Environment, Fisheries and Aquaculture Science (Cefas)

18.3 Minutes of liaison group meetings were available and confirmed attendance by appropriate service representatives.

18.4 The authority also had liaison arrangements with:

- Food Standards Agency
- Public Health Wales
- Veterinary Medicines Directorate
- Rural Payments Wales
- The Animal Health and Veterinary laboratories Agency
- Gangmasters Licensing authority
- Consultant in Communicable Disease
- All Wales Port Health Technical Panel
- North Wales Police Environmental Crime Officer
- Merseyside Port Health

## **19 Internal Monitoring**

19.1 The authority had developed a corporate performance monitoring framework. Performance measures and targets had been identified for Food Hygiene and Trading Standards (including food standards and feed services) which had been included in the Planning and Public Protection Business Plan. Performance was reported quarterly to senior managers and the relevant elected member.

Performance measures for Food Hygiene:

- Percentage of food establishments which are 'broadly compliant' with food hygiene standards
- Percentage of high-risk businesses that were liable to a programmed inspection that were inspected
- Percentage of National Food Hygiene Rating Certificates issued within 28 days

Performance measure for Trading Standards:

- Percentage of high-risk trade establishments subject to planned inspections to ensure compliance with Trading Standards legislation.
- Percentage of Trading Standards investigations completed within half the legal time limits
- Percentage of clients who contacted the Trading Standards service who were satisfied with the service
- Percentage of clients who received a response to their request for service within 1 day

19.2 Auditors noted that the performance targets that had been set in the corporate performance monitoring framework relating to the inspection of high risk businesses fell short of those required by the Food and Feed Law Codes of Practice. Further, the target of 28 days for issuing Food Hygiene Ratings fell short of the requirement in the Food Hygiene Rating (Wales) Act 2013 for food authorities to provide written notification of ratings to food business operators within 14 days of inspection.

- 19.3 The authority was committed to ensuring the quality of services provided and Trading Standards customer satisfaction questionnaires had been used to determine customer satisfaction. Feedback from the customer satisfaction survey had been positive and auditors discussed the potential benefits of sharing these results more widely within and outside the organisation.
- 19.4 Regular team meetings assisted in ensuring a consistent approach by officers and provided managers with the opportunity to report progress in delivering the service against the targets set in the Service Plan
- 19.5 It was the authority's policy for correspondence relating to official food and feed controls to be signed by the Principal Officers. This meant that in practice they had close oversight of officers' work.
- 19.6 Documented internal monitoring procedures for the Environmental Health Commercial Section (food hygiene) and Trading Standards Service (food standards and feed) had been developed. These required further development to enable the authority to verify its conformance with all elements of the Standard, the relevant Codes of Practice, centrally issued guidance and the authority's own documented policies and procedures.
- 19.7 Planned internal monitoring activities carried out in practice included:
- Officer work reviews
  - Desktop, qualitative monitoring of inspections and follow-up action
  - Accompanied inspections
  - Formal reviews of enforcement decisions
- 19.8 Some qualitative internal monitoring records had been maintained by the Principal Officers. They included internal monitoring forms for accompanied visits, inspections and post inspection letters/paperwork. Corrective actions had been identified and included in feedback provided to officers. Not all internal monitoring however was being recorded.

***Recommendations***

19.9 The authority should:

- (i) Further develop, maintain and implement internal monitoring procedures for food hygiene, food standards and feed to verify its conformance with the Standard, relevant legislation, the relevant Codes of Practice, centrally issued guidance and its own documented policies and procedures. [The Standard – 19.1 and 19.2]
- (ii) Ensure that records of internal monitoring activities are maintained for two years [The Standard– 19.3]

## **20 Third Party or Peer Review**

20.1 A focused FSA audit 'Local authority Official Controls and Food Business Operator Controls in Approved Establishments' had taken place in 2009 and matters identified for action had been completed.

20.2 In January 2014 the authority, in common with the other 21 local authorities in Wales, had submitted information in respect of two FSA focused audits - Response of Local Government in Wales to the Recommendations of the Public Inquiry into the September 2005 Outbreak of E. coli O157 in South Wales and Local authority Management of Interventions in Newly Registered Food Businesses In Wales. These focused audit reports are available at the following link:

[www.food.gov.uk/enforcement/auditandmonitoring](http://www.food.gov.uk/enforcement/auditandmonitoring)

20.3 The authority's Environmental Health Service, which included food hygiene and the investigation of food related infectious disease, had been subject to a review by the Wales Audit Office in 2013/14. At the time of the audit the outcome of this review had not been published.

## **21 Food and Feed Safety and Standards Promotion**

- 21.1 The authority had delivered a number of initiatives with the aim of promoting food safety, standards and feed.
- 21.2 In respect of food safety, the authority had participated in Food Safety week and in 2014 had been proactive raising awareness of Campylobacter. Activities included an exhibition, staff survey and quiz.
- 21.3 Action to raise consumer awareness of the Food Hygiene Rating Scheme had been taken, including information in the local press.
- 21.4 There was evidence that safe food handling practices and hand hygiene had been routinely discussed with cases during infectious disease investigations. Further, the lead officer for food hygiene was able to demonstrate that food safety promotion had been included in talks to community groups.
- 21.5 Officers of the Public Protection Department had promoted food safety and standards issues at a local Healthy Lifestyle and Safer Home Fair.
- 21.6 The authority had worked collaboratively with other authorities across north Wales, through the North Wales Heads of Trading Standards Animal Health and Welfare Panel, to produce a newsletter aimed at farmers. The newsletter included an article to promote feed business registration. The newsletter was available on the authority's website.
- 21.7 Records of promotional work were being maintained by officers.

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Action Plan for Anglesey County Council  
 Audit Date: 14-18 July 2014

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TO ADDRESS (RECOMMENDATION INCLUDING STANDARD PARAGRAPH)	BY (DATE)	PLANNED IMPROVEMENTS	ACTION TAKEN TO DATE
<p>3.21 The authority should:</p> <p>(i) Ensure that future Food and Feed Law Enforcement Service Plans are developed in accordance with the Service Planning Guidance in the Framework Agreement. An analysis of the resources required against those available, and plans to address any shortfalls identified should be included. [The Standard – 3.1]</p>	<p>31/07/15</p>	<p>Produce 15/16 service plan in accordance with COP which addresses the resource requirement needed to carry out the intervention policy and identifies available resources. Plan needs to include reference to work we should be undertaking, in addition to work that has been done. Identify the resources required to carry out the service plan against those available and plan to address any shortfall in resources</p>	<p>Analysis of shortfall being undertaken. Engaging in North Wales feed delivery project</p>
<p>(ii) Address any variance in meeting the Service Plan in subsequent service plans. [The Standard-3.3]</p>	<p>31/07/15</p>	<p>Address variance by including resources required to make up shortfall in analysis for 15/16 plan. 15/16 Plan to include estimation of resources needed against actual resources. Better explanation of shortfall in inspection etc needed. Address variance by including resources required to make up shortfall in analysis and commit to addressing that variance for 15/16 plan.</p>	<p>Analysis of shortfall being undertaken. Engaging in North Wales feed delivery project</p>

TO ADDRESS (RECOMMENDATION INCLUDING STANDARD PARAGRAPH)	BY (DATE)	PLANNED IMPROVEMENTS	ACTION TAKEN TO DATE
<p>5.16 The authority should:</p> <p>Review and amend the authorisation procedure to include reference to the arrangements for refresher training and monitoring for newly qualified and returning officers, in accordance with the requirement of the Food Law Code of Practice. [The Standard – 5.1]</p> <p>(i) Review and amend food standards and feed officer authorisations to include the appropriate Official Feed and Food Control legislation to carry out the work set out in the Service Plan. Amend the authorisation of the unqualified Trading Standards enforcement officer to reflect their competency, in accordance with the Codes of Practice. Ensure the duties of food standards and feed officers do not exceed their authorisations. [The Standard – 5.3]</p>	<p>31/07/15</p> <p>31/03/16</p> <p>31/07/15</p> <p>31/07/15</p>	<p>Amend procedure to refer to training, monitoring of newly qualified officers and those returning after absence. Ensure Food EHO returning from Maternity leave has 10 hours CPD</p> <p>Amend authorisation to include appropriate legislation: Official Food &amp; Feed Control regulations 2009.</p> <p>Remove Authorisation from TS Enforcement Officer, North Wales feed delivery project will address.</p>	

TO ADDRESS (RECOMMENDATION INCLUDING STANDARD PARAGRAPH)	BY (DATE)	PLANNED IMPROVEMENTS	ACTION TAKEN TO DATE
<p>(ii) Appoint a sufficient number of suitably authorised food hygiene and food standards officers to carry out the work set out in the Service Plan and ensure that they are authorised under the appropriate legislation. The level of authorisation of food officers should be consistent with their qualifications. [The Standard – 5.3]</p>	31/03/16	Following on from analysis in the service plan, staffing resources will be reviewed and a bid will be presented to the Executive for the necessary additional officers required	
<p>(iii) Ensure that all authorised food hygiene officers receive 10 hours Continuous Professional Development training, in accordance with the Code of Practice. [The Standard – 5.4]</p>	31/03/16	Ensure Training for all staff with minimum CPD requirement of 10 hours	
<p>(iv) Maintain records of the relevant qualifications, training and experience of each authorised officer and appropriate support staff in accordance with the relevant Codes of Practice. [The Standard - 5.5]</p>	31/07/15	Review individual officer's files and take corrective action.	

TO ADDRESS (RECOMMENDATION INCLUDING STANDARD PARAGRAPH)	BY (DATE)	PLANNED IMPROVEMENTS	ACTION TAKEN TO DATE
<p>6.8 The authority should:</p> <p>(i) Ensure that the necessary facilities and equipment that are required for the effective delivery of all activities associated with the feed service are made available. [The Standard - 6.1]</p> <p>(ii) Amend the documented procedure for calibrating temperature measuring equipment to include testing frequencies for all devices, operating temperatures for refrigeration equipment and ensure tolerances are applied in accordance with centrally issued guidance. [The Standard - 6.2]</p>	<p>31/7/15</p> <p>Completed</p>	<p>Share/buy the required equipment: chisels and sampling tubes for liquids. It may be that the North Wales feed delivery project will have the resources needed.</p>	<p>Procedure amended and now refers to a tolerance of +/- 0.5 C Thermometers no longer in use have been disposed of and new chart for logging UV thermometer checks. Fridge temperatures recorded on form</p>
<p>7.26 The authority should:</p> <p>(i) Ensure that food establishment interventions/inspections are carried out at the minimum frequency specified by the Food Law Code of Practice. [The Standard -7.1]</p>	<p>Completed</p>		<p>All B rated premises brought forward in inspection programme. Staff now ensure that B rated premises get priority for inspection</p>

TO ADDRESS (RECOMMENDATION INCLUDING STANDARD PARAGRAPH)	BY (DATE)	PLANNED IMPROVEMENTS	ACTION TAKEN TO DATE
(ii) Ensure that full inspections and alternative enforcement strategies are carried out in accordance with the Food Law Code of Practice, centrally issued guidance, and the authority's policies and procedures. [The Standard – 7.2]	01/04/16	This is the need to carry out inspections within 28 days of 'due date' – A bid will be made for a short term resource to be made available to "catch up"	A and B rated premises are inspected within 28 days of "due date", rest are inspected asap
(iii) Assess the compliance of establishments in its area to the legally prescribed standards; and take appropriate action on any non-compliance found, in accordance with the authority's Enforcement Policy. [The Standard -7.3]	Completed		"Short" inspection form extended and adapted to cover additional details
(iv) Amend its Food Interventions Procedure in respect of Alternative Enforcement Strategies (AES) to include details of the criteria against which completed questionnaires are assessed and to set out the triggers for undertaking another type of intervention. [The Standard – 7.4]	Completed		Procedure amended to include instruction as to non return of AS questionnaire and this form requires EHO to sign off updating /visit needed

TO ADDRESS (RECOMMENDATION INCLUDING STANDARD PARAGRAPH)	BY (DATE)	PLANNED IMPROVEMENTS	ACTION TAKEN TO DATE
<p>(v) Ensure observations made in the course of an inspection, in particular relating to checks carried out to verify the source of foods and to demonstrate that consideration has been given to imported foods, shall be recorded in a timely manner to prevent loss of relevant information. [The Standards – 7.5]</p>	Completed		Source and Imported Food reference is now on Inspection form
<p>7.34 The authority should:</p> <p>(i) Ensure that vessel inspections are carried out in accordance with the Food Law Code of Practice, centrally issued guidance, and the authority's policies and procedures. [The Standard – 7.2]</p> <p>(ii) Ensure observations made in the course of an inspection, are recorded in a timely manner to prevent loss of relevant information. [The Standards – 7.5]</p>	<p><i>Completed</i></p> <p><i>Completed</i></p>	<p>Will leave APHA form on all visits, even if just to ascertain if someone has inspected at a previous port.</p> <p>As above</p>	<p>Recent inspections have been on resident ferries, which always involve the use of the APHA inspection form</p>

TO ADDRESS (RECOMMENDATION INCLUDING STANDARD PARAGRAPH)	BY (DATE)	PLANNED IMPROVEMENTS	ACTION TAKEN TO DATE
<p>7.50 The authority should:</p> <p>(i) Ensure that food standards interventions are carried out at a frequency not less than that determined under the intervention rating scheme set out in the Food Law Code of Practice. [The Standard -7.1]</p> <p>(ii) Implement a food standards intervention risk rating scheme which is in accordance with the scheme established under annex V of the Food Law Code of Practice. [The Standard -7.2]</p> <p>(iii) Provide food businesses with a report after each inspection/intervention, develop and implement an intervention policy for unrated and “non-inspectable risk” food standards establishments, ensure that food standards establishments are only inspected by appropriately authorised officers and ensure that announced visits and revisits are carried out in accordance with the relevant legislation, Code of Practice, centrally issued guidance and the authority’s own policies and procedures. [The Standard - 7.2]</p>	<p><i>Completed</i></p> <p><i>31/07/15</i></p> <p><i>31/07/15</i></p>	<p>NTSB risk rating scheme has been adopted, which is equivalent to the COP rating scheme Work ongoing on database.</p> <p>Service plan for 2015/16 will plan interventions in accordance with the scheme.</p> <p>New inspection report template to be used. An intervention policy for unrated or low risk premises is being developed.</p> <p>Intervention duties will be allocated in accordance with the plan, to appropriately authorised officers</p>	<p>NTSB scheme adopted 14/15</p>

TO ADDRESS RECOMMENDATION INCLUDING STANDARD PARAGRAPH)	BY (DATE)	PLANNED IMPROVEMENTS	ACTION TAKEN TO DATE
<p>(iv) Take appropriate action on any non-compliance found at food standards establishments, in accordance with the authority's enforcement policy. [The Standard -7.3]</p> <p>(v) Set up a revisit policy which accords with the Food Law Code of Practice. [The Standard – 7.4]</p> <p>(vi) Ensure that officers' contemporaneous records of food standards interventions are recorded in a timely manner and stored in such a way that they are retrievable. [The Standard -7.5]</p>	<p>Completed</p> <p>31/07/15</p> <p>31/07/15</p>	<p>Review previous actions with the relevant officer and carry out revision training where necessary.</p> <p>Devise a revisit policy in accordance with 7.4 of the standard.</p> <p>Data capture on electronic inspection forms to be linked to CIVICA system Use aide memoir forms to record inspection observations as for feed inspection forms</p>	<p>Review meeting held with officer that confirmed understanding of procedures and policies. Discussed expected outcomes if similar scenario arose.</p>
<p>7.63 The authority should:</p> <p>(i) Ensure that feed establishment interventions and inspections are carried out at the frequency specified by the Feed Law Enforcement Code of Practice. [The Standard - 7.1]</p> <p>(ii) Carry out inspections / interventions and approve or register feed establishments in accordance with relevant legislation and the Feed Law Enforcement Code of Practice and centrally issued guidance. [The Standard - 7.2]</p>	<p>31/07/15</p> <p>01/06/15</p>	<p>North Wales feed delivery project will allocate interventions.</p> <p>Will adopt policies and procedures from the North Wales project and use appropriately authorised officers.</p>	<p>Feed Lead Officer has attended meetings to set up north wales programme.</p>



TO ADDRESS RECOMMENDATION INCLUDING STANDARD PARAGRAPH)	BY (DATE)	PLANNED IMPROVEMENTS	ACTION TAKEN TO DATE
(iii) Ensure appropriate action is taken to follow up non-compliance in accordance with the Enforcement Policy. [The Standard – 7.3]	Completed	Review previous actions with the relevant officer and carry out revision training where necessary.	Review meeting held with officer that confirmed understanding of procedures and policies.
(iv) Ensure documented procedures relating to inspection of feed establishments are fully developed in accordance with the Feed Law Enforcement Code of Practice. Develop documented procedures for interventions relating to co-products establishments, imported feed, applications for feed approvals and registrations. [The Standard – 7.4]	01/06/15	Will adopt procedures from the North Wales project and use appropriately authorised officers.	Discussed expected outcomes if similar scenario arose.
(v) Ensure that all observations made in the course of interventions are recorded in a timely manner and officers' contemporaneous records of interventions are stored in such a way as to be retrievable. [The Standard – 7.5]	30/07/15	Data capture on electronic inspection forms to be linked to CIVICA system	

TO ADDRESS RECOMMENDATION INCLUDING STANDARD PARAGRAPH)	BY (DATE)	PLANNED IMPROVEMENTS	ACTION TAKEN TO DATE
<p>8.10 The authority should:</p> <p>(i) Review and update the complaints procedures to include reference to complaints against food and the condition of feed establishments. [The Standard – 8.1]</p> <p>(ii) Investigate complaints received in accordance with the Food Law Code of Practice, centrally issued guidance and its own policy and procedures. [The Standard – 8.2]</p> <p>(iii) Take appropriate action on complaints received in accordance with the authority's Enforcement Policy. [The Standard – 8.3]</p>	<p>31/07/15</p> <p><i>Completed</i></p> <p><i>Completed</i></p>	<p>Amend food and feed complaints procedure to refer to condition of establishments</p> <p>Review previous actions with the relevant officer and carry out revision training where necessary.</p> <p>Review previous actions with the relevant officer and carry out revision training where necessary.</p>	<p>Looking at alternative of having a separate procedure that covers food premises complaints individually</p> <p>Review meeting held with officer that confirmed understanding of procedures and policies. Discussed expected outcomes if similar scenario arose.</p> <p>Review meeting held with officer that confirmed understanding of procedures and policies. Discussed expected outcomes if similar scenario arose.</p>
<p>11.5 The authority should:</p> <p>(i) Maintain its database of food and feed establishments, ensuring food and feed businesses are properly registered and included in the food and feed interventions programmes. [The Standard – 11.1]</p>	<p>31/07/15</p>	<p>Ongoing work carried out to register and risk assess against NTSB risk scheme.</p>	

TO ADDRESS (RECOMMENDATION INCLUDING STANDARD PARAGRAPH)	BY (DATE)	PLANNED IMPROVEMENTS	ACTION TAKEN TO DATE
<p>12.11 The authority should:</p> <p>(i) Amend the Food and Feed Sampling Policy to include reference to its approach to notifying/liasing with Primary and Home Authorities. [The Standard – 12.4]</p> <p>(ii) Set-up, maintain and implement a documented procedure for the procurement or purchase, continuity of evidence and the prevention of deterioration or damage of informal food standards samples in accordance with the Food Law Code of Practice and relevant centrally issued guidance. [The Standard – 12.5]</p> <p>(iii) Take appropriate action in accordance with its Enforcement Policy where food hygiene sample results are not considered to be satisfactory. [The Standard – 12.7]</p>	<p>30/7/15</p> <p>31/7/15</p> <p>Completed</p>	<p>Amend the policy.</p> <p>Set up an equivalent procedure to the formal samples for informal samples. Procedure to address; purchase, continuity of evidence, prevention of deterioration and damage to samples in accordance with the COP</p>	<p><i>Sampling Policy amended and Home Authority contacted with results. Some HAs only want results if there are failures</i></p>

TO ADDRESS RECOMMENDATION INCLUDING STANDARD PARAGRAPH)	BY (DATE)	PLANNED IMPROVEMENTS	ACTION TAKEN TO DATE
<p>13.8 The authority should:</p> <p>(i) Amend the Outbreak Control Plan to ensure that it includes the relevant local authority contacts. [The Standard – 13.1]</p> <p>(ii) Further develop the documented procedure for investigation of infectious diseases to include reference to sampling and ensure the procedure is fully implemented. [The Standard - 13.2]</p>	<p>Completed</p> <p>Completed</p>		<p><i>Relevant section of the plan was amended at same time as update of Port Health Action Plan</i></p> <p><i>Plan now refers to the relation between food samples and collected faecal samples</i></p>
<p>14.7 The authority should:</p> <p>(i) Notify the FSA of any serious localised food hazards in accordance with the Food Law Code of Practice. [The Standard – 14.5]</p>	<p>Completed</p>	<p>Review previous actions with the relevant officer and carry out revision training where necessary.</p>	<p>Review meeting held with officer that confirmed understanding of procedures and policies. Discussed expected outcomes if similar scenario arose.</p>



TO ADDRESS RECOMMENDATION INCLUDING STANDARD PARAGRAPH)	BY (DATE)	PLANNED IMPROVEMENTS	ACTION TAKEN TO DATE
<p>(iv) Amend the procedures for feed prosecutions and simple cautions in accordance with the relevant Codes of Practice and official guidance, to ensure that CPIA officer roles are clearly identified in prosecution and simple caution files together with a consideration of the Enforcement Policy and the relevant legal tests. Ensure that this procedure is fully implemented. [The Standard -15.2]</p>	31/07/15	Amend current standard forms where necessary.	
<p>(v) Ensure that food hygiene enforcement is carried out in accordance with the relevant Codes of Practice and centrally issued guidance. [The Standard – 15.3]</p>	Completed		HI Notice procedure now requires written request for extension of notice period and letter to confirm compliance. Visits must be made to the premises following expiry of notices.
<p>(vi) Ensure that all decisions on enforcement action are made following consideration of the authority's Enforcement Policy and that the reasons for any departure from the criteria set out in the enforcement policy are documented. [The Standard –15.4]</p>	31/07/15	Amend standard forms where necessary.	

TO ADDRESS RECOMMENDATION INCLUDING STANDARD PARAGRAPH)	BY (DATE)	PLANNED IMPROVEMENTS	ACTION TAKEN TO DATE
<p>16.7 The authority should:</p> <p>(i) Ensure that up to date food business registration details are maintained and letters provided to businesses following interventions/inspections contain all of the information required by the Food Law Code of Practice. [The Standard - 16.1</p>	31/07/15	<p>Two businesses had different t registration details to those on letter. To be done email to be sent to staff. Keep copy with Registration procedure.</p>	<p>Updating to be done and officers to check Reg details during/after inspection</p>
<p>16.18 The authority should:</p> <p>(i) Maintain up to date food standards records in retrievable form on all food establishments in its area in accordance with the Food Law Code of Practice and centrally issued guidance. These records shall include sample results, the date, time, areas seen and documents examined during an intervention, the type, size and scale of a business, determination of compliance with legal requirements made by the authorised officer, details of action to be taken by the authority and action taken where non-compliance were identified, the timescale for compliance and the name of the food business operator. Inspection reports shall also include the designation of the inspecting officer, the contact details of a senior officer and the address of the authority. [The Standard - 16.1]</p>	31/07/15	<p>Discontinue use of current inspection forms. Use model forms electronically linked to CIVICA system for interventions/premises details/ samples/ etc. Inspection report forms will be amended to meet the requirements of the COP including: designation of inspecting officer, contact details of senior officer and the address of the authority.</p>	

TO ADDRESS RECOMMENDATION INCLUDING STANDARD PARAGRAPH)	BY (DATE)	PLANNED IMPROVEMENTS	ACTION TAKEN TO DATE
<p>16.24 The authority should:</p> <p>(i) Maintain up to date, accurate records in a retrievable form on all relevant feed establishments and imported feed in accordance with the Feed Law Enforcement Code of Practice and centrally issued guidance. These records should include reports of all interventions / inspections, the determination of compliance with legal requirements made by the officer and details of action taken. [The Standard – 16.1]</p>	31/07/15	As 16.18 above, will adopt All Wales procedures and forms in accordance with policies and procedures implemented by the North Wales regional collaboration feed service scheme.	
<p>19.9 The authority should:</p> <p>(i) Further develop, maintain and implement internal monitoring procedures for food hygiene, food standards and feed to verify its conformance with the Standard, relevant legislation, the relevant Codes of Practice, centrally issued guidance and its own documented policies and procedures. [The Standard – 19.1 and 19.2]</p> <p>(ii) Ensure that records of internal monitoring activities are maintained for two years [The Standard– 19.3]</p>	<p>31/07/15</p> <p>31/07/15</p>	<p>Develop monitoring procedures in common with Food Hygiene service. Procedure to address conformity with The Standard, legislation, Codes of Practice, guidance and internal policies and procedures. North Wales feed project will have internal monitoring system.</p> <p>Implement procedure to record internal monitoring and maintain records for two years.</p>	Liaison with Food Hygiene service and North wales feed project lead.



## **Audit Approach/Methodology**

The audit was conducted using a variety of approaches and methodologies as follows:

### ***(1) Examination of Local authority policies and procedures***

The following policies, procedures and linked documents were examined:

- Isle of Anglesey County Council Food Service Enforcement Plan 2014/2015
- North Wales Trading Standards Services Animal Feed Service Delivery plan 2014-2015
- Isle of Anglesey County Council annual Delivery Document (Improvement Plan) 2014/2015
- Trading Standards Staff Development Plan 2013/14
- Planning and Public Protection Staff Development Plan 2014/15
- Public Protection Staff Development Plan 2013/14
- Public Protection Staff Development Plan 2014/15
- Environmental Health Commercial Section Documented Procedure for the Authorisation of Officers
- Agreement For Provision Of Microbiological Services Between Public Health Wales And Isle Of Anglesey Council
- Report Appointing Public Analyst and Agricultural Analyst
- Environmental Health Commercial Section Procedure for the Calibration of Food Safety Equipment
- Environmental Health Commercial Section Food Interventions Procedure
- Environmental Health Commercial Section Ship Sanitation Inspection Procedure
- On Farm Inspection Procedure (Feed)
- Manufacturer Placing On Market Feed Materials R07 Inspection Procedure
- Environmental Health Commercial Section Food/Foodstuff Complaints Procedure
- Food And Feed Complaints Policy And Procedure
- Activity: Feed; Subject Area: Complaint Contaminated Feed
- Activity: Food Subject Area: Labelling Service Request
- Activity : Food Labelling And Composition Subject : Complaint

- Trading Standards Section Enforcement Action And Investigation Internal Policies And Procedures
- North Wales Food Safety And Communicable Disease Panel Meeting; Minutes Of Meeting – 11th June 2014
- Environmental Health Commercial Section Food Hygiene Rating Procedure
- Environmental Health Commercial Section Food Hygiene Revisits Procedure
- Environmental Health Commercial Section Procedure For The Detention And Seizure Of Food
- Environmental Health Commercial Section Procedure For The Registration Of Food Business Establishment
- Environmental Health Commercial Section Remedial Action Notice Procedure
- Environmental Health Commercial Section Procedure For The Serving Of Hygiene Improvement Notices
- Trading Standards Minutes Of Team Meeting, 10th April 2014
- Trading Standards Minutes Of Team Meeting, 24th January 2014
- Trading Standards Minutes Of Team Meeting, 17th February 2014
- Environmental Health Food Team Meeting Minutes 2012-2014
- Food And Feed Incidents And Hazards Procedures
- Environmental Health Commercial Section Procedure For Dealing With Food Alerts And Incidents
- Wales Communicable Disease Expert Panel Minutes 29<sup>th</sup> May 2014
- Wales Food safety Expert Panel Minutes 4<sup>th</sup> June 2014
- North Wales Food Safety Technical Panel 17<sup>th</sup> October 2013
- North Wales Food Safety Technical Panel 11<sup>th</sup> June 2014
- North Wales Heads Of Trading Standards Minutes 25<sup>th</sup> June 2014
- North Wales Food And Metrology Panel Minutes 7<sup>th</sup> March 2013, 6<sup>th</sup> June 2013
- North Wales Food And Metrology Panel Minutes 23<sup>rd</sup> September 2013
- Trading Standards Internal Monitoring Procedure
- Environmental Health Commercial Section Internal Monitoring Procedure
- Trading Standards Feed Sampling Plan 2013-14
- Trading Standards Feed Sampling Plan 2014-15
- Trading Standards Food Sampling Programme 2013-14
- Trading Standards Food Sampling Programme 2014-15
- Activity: Food Sample; Subject : Formal
- Feed Sampling Procedures, Procurement, Storage and Analysis
- Food And Feed Sampling Policy

- Environmental Health Commercial Section Food Sampling Procedure
- Activity: Feed Sample; Subject : Formal
- Public Protection Service Enforcement Policy
- The Communicable Disease Outbreak Plan For Wales
- Environmental Health Commercial Section Food Poisoning Investigation Procedure
- Acceptable Usage Policy (IT)
- Incident Reporting And Resolution Policy (IT)
- Removable Media Policy (IT)
- Data Loss Reporting And Resolution Policy
- Environmental Health Commercial Section Procedure For Keeping The Establishment Database Up To Date
- Unacceptable Actions by Complainants Policy
- Concerns and Complaints Policy

## ***(2) File reviews***

A number of Local authority records were reviewed during the audit, including:

- Approved establishment files
- Food and Feed establishment intervention records
- Sampling records
- Food and food establishment complaint records
- Formal enforcement records
- Officer authorisations and training records
- Internal monitoring records
- Calibration records
- Food Incident records

## ***(3) Review of Database records:***

A selection of database records were considered during the audit in order to:

- Review and assess the completeness of database records of food/ feed inspections, food/feed and food/feed premises complaint investigations, samples taken by the authority, formal enforcement and other activities and to verify consistency with file records

- Assess the completeness and accuracy of the food and feed establishment databases
- Assess the capability of the system to generate food/feed law enforcement activity reports and the monitoring information required by the Food Standards Agency.

#### **(4) Officer interviews**

Officer interviews were carried out with the purpose of gaining further insight into the practical implementation and operation of the authority's food/feed Control arrangements. The following officers were interviewed:

Chief Environmental Health Officer  
Chief Trading Standards Officer  
Principal Environmental Health Officer (Commercial)  
Principal Trading Standards Officer  
Environmental Health Officers  
Food Safety Officer  
Trading Standards Officer  
Trading Standards Enforcement Officers

Opinions and views raised during officer interviews remain confidential and are not referred to directly within the report.

#### **(5) On-site verification checks:**

Verification visits were made with officers to four local food businesses and two feed businesses. The purpose of these visits was to verify the outcome of the last inspections carried out by the LA and to assess the extent to which enforcement activities and decisions met the requirements of relevant legislation, the relevant Codes of Practice and centrally issued guidance documents.

## Glossary

Approved establishments	Food manufacturing establishment that has been approved by the local authority, within the context of specific legislation, and issued a unique identification code relevant in national and/or international trade.
Authorised officer	A suitably qualified officer who is authorised by the local authority to act on its behalf in, for example, the enforcement of legislation.
Codes of Practice	Government Codes of Practice issued under Section 40 of the Food Safety Act 1990 as guidance to local authorities on the enforcement of food legislation.
CPIA	The Criminal Procedures and Investigations Act 1996 – governs procedures for undertaking criminal investigations and proceedings.
Critical Control Point (CCP)	A stage in the operations of a food business at which control is essential to prevent or eliminate a food hazard or to reduce it to acceptable levels.
Directors of Public Protection Wales (DPPW)	An organisation of officer heading up public protection services within Welsh local authorities.
Environmental Health Professional/Officer (EHP/EHO)	Officer employed by the local authority to enforce food safety legislation.
Food Examiner	A person holding the prescribed qualifications who undertakes microbiological analysis on behalf of the local authority.
Food Hazard Warnings/	This is a system operated by the Food Standards

Food Alerts	Agency to alert the public and local authorities to national or regional problems concerning the safety of food.
Food/feed hygiene	The legal requirements covering the safety and wholesomeness of food/feed.
Food Hygiene Rating Scheme (FHRS)	A scheme of rating food businesses to provide consumers with information on their hygiene standards.
Food standards	The legal requirements covering the quality, composition, labelling, presentation and advertising of food, and materials in contact with food.
Food Standards Agency (FSA)	The UK regulator for food safety, food standards and animal feed.
Framework Agreement	<p>The Framework Agreement consists of:</p> <ul style="list-style-type: none"> <li>• Food Law Enforcement Standard</li> <li>• Service Planning Guidance</li> <li>• Monitoring Scheme</li> <li>• Audit Scheme</li> </ul> <p>The <b>Standard</b> and the <b>Service Planning Guidance</b> set out the FSA's expectations on the planning and delivery of food law enforcement.</p> <p>The <b>Monitoring Scheme</b> requires local authorities to submit quarterly returns to the FSA on their food enforcement activities i.e. numbers of inspections, samples and prosecutions.</p> <p>Under the <b>Audit Scheme</b> the Food Standards Agency will be conducting audits of the food law enforcement services of local authorities against the criteria set out in the Standard.</p>
Full Time Equivalents (FTE)	A figure which represents that part of an individual officer's time available to a particular role or set of

duties. It reflects the fact that individuals may work part-time, or may have other responsibilities within the organisation not related to food enforcement.

HACCP	Hazard Analysis Critical Control Point – a food safety management system used within food businesses to identify points in the production process where it is critical for food safety that the Control measure is carried out correctly, thereby eliminating or reducing the hazard to a safe level.
Home authority	An authority where the relevant decision making base of an enterprise is located and which has taken on the responsibility of advising that business on food safety/food standards issues. Acts as the central contact point for other enforcing authorities' enquiries with regard to that company's food related policies and procedures.
Hygiene Improvement Notice (HIN)	A notice served by an Authorised Officer of the local authority under Regulation 6 of the Food Hygiene (Wales) Regulations 2006, requiring the proprietor of a food business to carry out suitable works to ensure that the business complies with hygiene regulations.
Inspection	The examination of a food or feed establishment in order to verify compliance with food and feed law.
Intervention	A methods or technique used by an authority for verifying or supporting business compliance with food or feed law.
Inter authority Auditing	A system whereby local authorities might audit one another's food law enforcement services against an agreed quality standard.
LAEMS	Local authority Enforcement Monitoring System is an electronic system used by local authorities to report their food law enforcement activities to the Food Standards Agency.

Member forum	A local authority forum at which Council Members discuss and make decisions on food law enforcement services.
National Trading Standards Board (NTSB)	An association of chief trading standards officers.
OCD returns	Returns on local food law enforcement activities required to be made to the European Union under the Official Control of Foodstuffs Directive.
Official Controls (OC)	Any form of control for the verification of compliance with food and feed law.
Originating authority	An authority in whose area a business produces or packages goods or services and for which the authority acts as a central contact point for other enforcing authorities' enquiries in relation to the those products.
PACE	The Police and Criminal Evidence Act 1984 – governs procedures for gathering evidence in criminal investigations.
Primary authority	A local authority which has developed a partnership with a business which trades across local authority boundaries and provides advice to that business.
Public Analyst	An officer, holding the prescribed qualifications, who is formally appointed by the local authority to carry out chemical analysis of food samples.
Registration	A legal process requiring all food business operators to notify the appropriate food authority when setting-up a food business.
Remedial Action	A notice served by an Authorised Officer of the



Notices (RAN)	local authority under Regulation 9 of the Food Hygiene (Wales) Regulations 2006 (as amended) on a food business operator to impose restrictions on an establishment, equipment or process until specified works have been carried out to comply with food hygiene requirements.
Risk rating	A system that rates food establishments according to risk and determines how frequently those establishments should be inspected. For example, high risk hygiene establishments should be inspected at least every 6 months.
Service Plan	A document produced by a local authority setting out their plans on providing and delivering a food service to the local community.
Trading Standards	The service within a local authority which carries out, amongst other responsibilities, the enforcement of food standards and feedingstuffs legislation.
Trading Standards Officer (TSO)	Officer employed by the local authority who, amongst other responsibilities, may enforce food standards and feedingstuffs legislation.
Unitary authority	A local authority in which all the functions are combined, examples being Welsh Authorities and London Boroughs. A Unitary authority's responsibilities will include food hygiene, food standards and feedingstuffs enforcement.
Unrated business	A food business identified by an authority that has not been subject to a regulatory risk rating assessment.
Wales Heads of Environmental Health (WWhoEH)	A group of professional representatives that support and promote environmental and public health in Wales.

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Cllr. Ieuan Williams  
Isle of Anglesey County Council  
Council Offices  
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Anglesey  
LL77 7TW

Reference	C15203
Date	30 Nov 2015
Pages	1 of 2

Dear Cllr. Williams

### **Annual Audit Letter – Isle of Anglesey County Council 2014-15**

This letter summarises the key messages arising from the Auditor General for Wales' statutory responsibilities under the Public Audit (Wales) Act 2004 and reporting responsibilities under the Code of Audit Practice.

#### **Isle of Anglesey County Council complied with its responsibilities relating to financial reporting and use of resources**

It is the Council's responsibility to:

- put systems of internal control in place to ensure the regularity and lawfulness of transactions and to ensure that its assets are secure;
- maintain proper accounting records;
- prepare a Statement of Accounts in accordance with relevant requirements; and
- establish and keep under review appropriate arrangements to secure economy, efficiency and effectiveness in its use of resources.

The Public Audit (Wales) Act 2004 requires the Auditor General for Wales to:

- provide an audit opinion on the accounting statements;
- review the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources; and
- issue a certificate confirming the completion of the audit of the accounts.

Local authorities in Wales prepare their accounting statements in accordance with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom. This code is based on International Financial Reporting Standards. On 30 September 2015, the Auditor General for Wales issued an unqualified audit opinion on the accounting statements confirming that they present a true and fair view of the

Council's financial position and transactions. This report is contained within the Statement of Accounts. The key matters arising from the accounts audit were reported to members of the Audit and Governance Committee in the Audit of Financial Statements report on 23 September 2015, and a more detailed report will follow in due course.

**The Auditor General for Wales is satisfied that the Council has appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources**

The Auditor General for Wales' consideration of the Council's arrangements to secure economy, efficiency and effectiveness has been based on the audit work undertaken on the accounts as well as placing reliance on the work completed as part of the Improvement Assessment under the Local Government (Wales) Measure 2009. The Annual Improvement Report will highlight areas where the effectiveness of these arrangements has yet to be demonstrated or where improvements could be made.

**The Auditor General for Wales issued a certificate confirming that the audit of the accounts had been completed on 30 September 2015.**

**Work to date on certification of grant claims and returns has not identified significant issues that would impact on the 2015-16 accounts or key financial systems**

A more detailed report on grant certification work will follow in 2016 once this year's programme of certification work is complete.

The financial audit fee for 2014-15 is currently expected to be in line with the agreed fee set out in the Annual Audit Outline.

Yours sincerely

**Lynn Pamment**  
**Partner, PricewaterhouseCoopers LLP**

**For and on behalf of the Auditor General for Wales**

cc. Dr. Gwynne Jones, Chief Executive

## Tystysgrif Cydymffurfio

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# Archwiliad o asesiad o berfformiad 2014-15 Cyngor Sir Ynys Môn

## Tystysgrif

Rwyf yn ardystio fy mod i wedi archwilio asesiad Cyngor Sir Ynys Môn (y Cyngor) o'i berfformiad yn 2014-15, yn dilyn y cyhoeddiad ar 26 Hydref 2015, yn unol ag adran 17 Mesur Llywodraeth Leol (Cymru) 2009 (y Mesur) a'm Cod Ymarfer Archwilio.

O ganlyniad i'm harchwiliad, rwyf o'r farn bod y Cyngor wedi cyflawni ei ddyletswyddau dan adrannau 15(2), (3), (8) a (9) y Mesur a'i fod wedi ymddwyn yn unol â chanllawiau Llywodraeth Cymru yn ddigonol i gyflawni ei ddyletswyddau.

## Priod gyfrifoldebau'r Cyngor a'r Archwilydd Cyffredinol

Dan y Mesur, mae'n ofynnol i'r Cyngor gyhoeddi asesiad yn flynyddol sy'n disgrifio ei berfformiad o ran y canlynol:

- cyflawni ei ddyletswydd i wneud trefniadau i sicrhau gwelliant parhaus wrth gyflawni ei swyddogaethau;
- cyflawni'r amcanion gwella y mae wedi'u pennu iddo'i hun;
- trwy gyfeirio at ddangosyddion perfformiad a nodwyd gan Weinidogion Cymru a dangosyddion perfformiad a bennwyd gan y Cyngor ei hun; a
- chyflawni unrhyw safonau perfformiad a nodwyd gan Weinidogion Cymru a safonau perfformiad a bennwyd gan y Cyngor ei hun.

Mae'r Mesur yn ei gwneud yn ofynnol i'r Cyngor gyhoeddi ei asesiad cyn 31 Hydref yn ystod y flwyddyn ariannol yn dilyn y flwyddyn ariannol y mae'r wybodaeth yn ymwneud â hi, neu erbyn unrhyw ddyddiad arall a allai gael ei bennu trwy orchymyn gan Weinidogion Cymru.

Mae'r Mesur yn ei gwneud yn ofynnol i'r Cyngor ystyried canllawiau a gyhoeddir gan Weinidogion Cymru, wrth gyhoeddi ei asesiad.

Fel archwilydd y Cyngor, mae'n ofynnol dan adrannau 17 ac 19 y Mesur i mi gynnal archwiliad er mwyn penderfynu a yw'r Cyngor wedi cyflawni ei ddyletswydd i gyhoeddi asesiad o berfformiad, ardystio fy mod i wedi gwneud hynny ac adrodd ynghylch a wyf o'r farn bod y Cyngor wedi cyflawni ei ddyletswyddau'n unol â'r gofynion statudol a eglurir yn adran 15 ac mewn canllawiau statudol.

## Cwmpas yr archwiliad

At ddibenion fy ngwaith archwilio byddaf yn derbyn, os yw awdurdod yn bodloni ei ofynion statudol, y bydd hefyd wedi cydymffurfio â chanllawiau statudol Llywodraeth Cymru yn ddigonol i gyflawni ei ddyletswyddau.

Ar gyfer yr archwiliad hwn, nid yw'n ofynnol i mi ffurfio barn ynghylch pa mor gyflawn neu gywir yw'r wybodaeth. Mae'n bosibl y bydd gwaith asesu arall y byddaf yn ymgymryd ag ef dan adran 18 y Mesur yn ystyried y materion hynny. Felly, roedd fy archwiliad o asesiad o berfformiad y Cyngor yn cynnwys adolygu cyhoeddiad y Cyngor er mwyn gweld a oedd yn cynnwys yr elfennau a bennir mewn deddfwriaeth. Euthum ati hefyd i asesu a oedd y trefniadau ar gyfer cyhoeddi'r asesiad yn cydymffurfio â gofynion y ddeddfwriaeth, ac a oedd y Cyngor wedi ystyried canllawiau statudol wrth baratoi a chyhoeddi ei asesiad.

Nid yw'r gwaith yr wyf i wedi'i gyflawni er mwyn adrodd a gwneud argymhellion yn unol ag adrannau 17 ac 19 y Mesur yn waith y gellir dibynnu'n gyfan gwbl arno i nodi pob gwendid neu bob cyfle i wella.

## Argymhellion dan Fesur Llywodraeth Leol (Cymru) 2009

Dim argymhellion

**HUW VAUGHAN THOMAS**

**ARCHWILYDD CYFFREDINOL CYMRU**

CC: Leighton Andrews, y Gweinidog Gwasanaethau Cyhoeddus

Jeremy Evans, Rheolwr

Andy Bruce, Swyddog Arweiniol Archwilio Perfformiad

## Cyngor Sir Ynys Môn

### Diweddariad ar raglen waith perfformiad ar gyfer Pwyllgor Archwilio 8 Rhagfyr 2015

## Astudiaethau Llywodraeth Leol – Diweddariad Awst 2015

Mae'r rhan hon o'r briffio yn darparu diweddariad ar gyflenwi rhaglen astudiaethau Llywodraeth Leol Cymru Gyfan a phrosiectau eraill a reolir yn ganolog. Mae pob astudiaeth yn ymwneud â llywodraeth leol yn unig oni bai bod y sylwebaeth isod yn cyfeirio'n benodol at waith ar Barciau Cenedlaethol a/neu Awdurdodau Tân ac Achub.

### 1. Astudiaethau Llywodraeth Leol 2014-15

#### Annibyniaeth pobl hŷn

Cyhoeddwyd yr adroddiad ar 15 Hydref 2015. Mae'r adroddiad ar gael yma - <http://www.archwilio.cymru/cy/cyhoeddi/Annibyniaeth-pobl-h%C5%B7n>

#### Cyflawni â llai – Hamdden

Disgwylir i'r adroddiad yma gael ei gyhoeddi ar ddechrau mis Rhagfyr 2015.

### 2. Astudiaethau Llywodraeth Leol 2015-16

#### Diogelwch Cymunedol

Mae'r gwaith maes wedi'i gwblhau. Safleoedd gwaith maes gogledd Cymru yw Conwy/Sir Ddinbych, Wrecsam, Comisiynydd Heddlu a Throsedd Gogledd Cymru a Bwrdd Cymunedau Diogelach Gogledd Cymru. Bwriedir cyflwyno'r adroddiad cenedlaethol yn ystod gaeaf 2016.

#### Agwedd strategol cynghorau at gynhyrchu incwm a chodi tâl

Cyflawnir yr astudiaeth hon dan ein rhaglen flynyddol "cyflawni â llai", a bydd yr astudiaeth yn cynnwys archwiliad o agwedd strategol cynghorau at godi tâl, y broses gymeradwyo ar gyfer pennu ac adolygu taliadau mewn cyngor; effaith codi tâl ar wasanaethau a defnyddwyr gwasanaeth; a'r sail ddeddfwriaethol ar gyfer codi tâl.

Mae briff y prosiect wedi ei ddsbarthu, a chyflwynir yr astudiaeth dan gontract â Grant Thornton. Nid yw Ynys Môn yn safle gwaith maes.

#### Ariannu gwasanaethau trydydd sector gan gynghorau

Hefyd, dan y themâu cyflawni â llai, bydd yr astudiaeth hon yn edrych ar lefel y buddsoddiad yng ngwasanaethau'r sector gwirfoddol, er mwyn meincodi'r canfyddiadau yn unol ag adolygiadau Uned Data Llywodraeth Leol a gynhaliwyd ar ran Cyngor Gweithredu Gwirfoddol Cymru sy'n dyddio o 2001 i 2002. Bydd yr adolygiad yn cynnwys y camau a ddefnyddir i asesu effeithiolrwydd ariannu mewn ardal olrhain, a chytunir ar hyn gyda Chyngor Gweithredu Gwirfoddol Cymru; adolygu prosesau gwneud penderfyniadau i

benderfynu pa un a ddilynir egwyddorion llywodraethu da ar gyfer cyllido gwasanaethau'r trydydd sector. Dosbarthwyd briff y prosiect ac nid yw Ynys Môn yn safle gwaith maes.

### **3. Astudiaethau Llywodraeth Leol 2016-17**

Rydym wrthi'n datblygu a chwblhau rhestr o bynciau astudiaeth posibl i ymgynghori ar ein rhaglen waith yn y dyfodol. Trafodir y rhaglen ddrafft gyda'r timau ymgysylltu yn y cylch nesaf o gyfarfodydd tîm. Yn dilyn hyn, ymgynghorir â'r awdurdodau lleol.

### **4. Gwaith asesu archwilio gwelliant ar gyfer 2015-16**

Mae'r rhan hon o'r briffio yn darparu diweddariad ar y cynnydd ynghylch cyflenwi'r gwaith archwilio ac asesu yn Ynys Môn (bydd rhai astudiaethau hefyd yn cynnwys cynghorau eraill gogledd Cymru a Chymru).

#### **Archwiliad o asesiad o berfformiad**

Cafodd y dystysgrif ei gyhoeddi ym mis Tachwedd ac mae Adroddiad Perfformiad y Cyngor yn cydymffurfio â chanllawiau Llywodraeth Cymru a'r Mesur LIL.

#### **Adolygiad cydnerthedd ariannol**

Mae'r adolygiad wedi'i gwblhau a darparwyd adborth anffurfiol i'r swyddog Adran 151. Mae adroddiad lleol wedi'i ddrafftio ac yn dilyn adborth gan y Cyngor, caiff yr adroddiad ei gyhoeddi ym mis Rhagfyr/Ionawr.

#### **Adolygiad o lywodraethu**

Bydd y gwaith hwn yn canolbwyntio ar feysydd y nodir bod angen eu gwella yn yr adroddiad Asesu Corfforaethol. Amserlen – mis Rhagfyr 2015 i fis Mawrth 2016.

#### **Adolygiad rheoli perfformiad**

Astudiaeth ar draws pob un o chwe chyngor gogledd Cymru ar feincnodi costau gwasanaethau cymdeithasol o'i gymharu â pherfformiad. Mae'r astudiaeth yn cynnwys cyfranogiad AGGCC a thrafodaethau gyda staff cyngor. Amserlen - mis Medi i fis Rhagfyr 2015. Mae cyfarfod rhwng SAC, swyddogion arweiniol y Cyngor ac AGGCC wedi'i drefnu ar gyfer 21 Rhagfyr i drafod canlyniadau posibl o ddadansoddiad o'r dangosyddion.

#### **Adolygiad(au) a benderfynwyd yn lleol**

Gwaith dilynol ar agweddau y nodwyd bod angen eu gwella yn yr adroddiad Asesu Corfforaethol. Amserlen – mis Rhagfyr 2015 i fis Mawrth 2016. Bydd hyn yn deillio o'r Asesiad Corfforaethol yn dilyn trafodaeth gyda'r Cyngor.



## **Adroddiad Gwella Blynyddol**

Crynodeb ac asesiad blynyddol gan yr Archwilydd Cyffredinol a rheoleiddwyr eraill.  
Amserlen – mis Rhagfyr 2015 i fis Mawrth 2016.

### **5. Gwaith asesu archwilio gwelliant ar gyfer 2014-15**

#### **Asesiad corfforaethol**

Cyhoeddwyd yr adroddiad terfynol ar 2 Rhagfyr ac fe fydd yn cael ei gyflwyno i'r Cyngor ar 9 Rhagfyr 2015.

### **6. Gwaith ddilynol ar argymhellion cenedlaethol**

Mae Swyddfa Archwilio Cymru yn gweithredu ar argymhellion a wnaed mewn adroddiadau astudiaethau cenedlaethol yn ystod 2014-15 trwy gyflawni arolwg i bob cyngor yn yr hydref o 2015. Fe fydd hwn yn galluogi gwerthuso cynnydd ar argymhellion ym mhob cyngor, llywio gwaith cynllunio lleol ar gyfer 2016-17, a rhoi darlun cenedlaethol o weithrediad ar argymhellion SAC.

### **7. Astudiaethau Cenedlaethol Gwerth am Arian**

Mae tabl ar wahân wedi ei gynhyrchu sy'n nodi'r astudiaethau cenedlaethol a luniwyd gan Swyddfa Archwilio Cymru neu y mae'n eu cynllunio trwy'r cyfnod 2015-16.

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<b>CYNGOR SIR YNYS MÔN</b>	
<b>ADRODDIAD I:</b>	<b>PWYLLGOR ARCHWILIO A LLYWODRAETHIANT</b>
<b>DYDDIAD:</b>	<b>8 RHAGFYR 2015</b>
<b>PWNC:</b>	<b>ADRODDIAD CYNNYDD AR ARCHWILIO MEWNOL 1 EBRILL – 31 HYDREF 2015</b>
<b>SWYDDOG ARWEINIOL:</b>	<b>PENNAETH ARCHWILIO MEWNOL – MIKE HALSTEAD</b>
<b>SWYDDOG CYSWLLT:</b>	<b>RHEOLWR ARCHWILIO – SIONED PARRY</b>
<p><b>Natur a rheswm am adrodd</b> – I gydymffurfio â gofynion Safonau Archwilio Mewnol Sector Cyhoeddus y DU a Safonau DU CIPFA a ddaeth i rym ar 1 Ebrill 2013, lle mae gofyn i'r Pennaeth Archwilio adrodd yn gyfnodol i'r Pwyllgor Archwilio a Llywodraethiant ar berfformiad y Gwasanaeth Archwilio Mewnol mewn perthynas â Chynllun Archwilio 2015/16 ac ystyried mesurau perfformiad Archwilio Mewnol yn chwarterol.</p>	

## 1. CYFLWYNIAD

- 1.1 Cynhyrchir yr adroddiad hwn i gydymffurfio â Chylch Gorchwyl y Pwyllgor Archwilio a Llywodraethiant, sy'n gofyn i'r Pwyllgor adolygu cynnydd wrth gyflawni'r Cynllun Archwilio Mewnol a'r Strategaeth Archwilio Mewnol trwy dderbyn ac ystyried adroddiadau cynnydd chwarterol.
- 1.2 Mae'r adroddiad yn dadansoddi perfformiad y Gwasanaeth Archwilio Mewnol am y cyfnod 1 Ebrill 2015 hyd at 31 Hydref 2015 a chaiff ei gefnogi gan **Atodiadau A i E** sy'n rhoi manylion am y cynnydd yn erbyn targedau perfformiad ar gyfer 2015/16 a'r gwaith a wnaed gan y Gwasanaeth yn ystod y cyfnod hwn.
- 1.3 Cyflwynwyd Cynllun Strategol diwygiedig am y cyfnod 3 blynedd 2015/16 hyd at 2017/18 i gyfarfod y Pwyllgor Archwilio a Llywodraethiant ar 27 Gorffennaf 2015 ac fe'i cymeradwywyd ganddo. Mae Cynllun Gweithredol 2015/16 sy'n deillio o hynny yn darparu cynllun mwy cytbwys; sy'n galluogi medru archwilio'n ehangach ac archwilio nifer o feysydd nad ydynt wedi bod yn destun adolygiad archwilio yn y blynyddoedd diweddar.

## 2. ARGYMHELLIAD

- 2.1 Gofynnir i'r Aelodau ystyried a darparu sylwadau ar y sicrwydd a ddarperir i'r Pwyllgor Archwilio a Llywodraethiant yn yr adroddiad hwn yng nghyswllt y prosesau rheolaethau mewnol, rheoli risg a llywodraethu corfforaethol sydd ar waith i gyflawni amcanion yr awdurdod.

## 3. GWYBODAETH GEFNDIROL

### 3.1 Perfformiad Archwilio Mewnol 1/4/15 hyd at 31/10/15

- 3.1.1 Cwblhawyd dadansoddiad o waith a pherfformiad y Gwasanaeth Archwilio Mewnol am y cyfnod 1/4/15 hyd at 31/10/15. Roedd 10 o brosiectau archwilio oedd yn amrywio o ran

cymhlethdod ar gyfer 2014/15 nad oedd wedi'u cyflawni na'u cyflwyno erbyn 31/03/15, sy'n golygu bod gwaith yn mynd rhagddo arnynt fel a ganlyn:

- System Derbynebaw Arian
- Treth Gyngor
- Budd-daliadau Tai
- Rhenti Tai
- Y Brif System Gyfrifo
- Trethi Annomestig
- Y Gyflogres
- Mân-ddyledion
- Rheoli'r Trysorlys
- Gwirio Stoc DLO

3.1.2 Treuliwyd 5.5 diwrnod ar waith oedd yn mynd rhagddo yn ystod 2015/16 hyd at ddiwedd mis Awst, ac fe ddaw'r dyddiau hyn o'r ddarpariaeth oedd yn weddill ar gyfer gwaith o'r fath yn y flwyddyn flaenorol.

3.1.3 Mae atodlen o dargedau perfformiad am y cyfnod sy'n dod i ben 31/10/15 ynghlwm yn **Atodiad A**. Dylid nodi bod y dangosydd perfformiad yng nghyswllt archwiliadau a wnaed yn ystod y cyfnod hwn wedi cael ei ostwng oherwydd yr angen i'r Gwasanaeth ganolbwyntio ar gwblhau'r holl waith oedd yn mynd rhagddo yn 2014/15. Mae'r cynnydd hefyd wedi dioddef oherwydd lefel salwch uwch na'r disgwyl yn y Tîm Archwilio a'r ffaith fod swydd wag yn y tîm ar hyn o bryd.

### 3.2 Gwaith Ychwanegol heb ei Gynllunio

3.2.1 Perfformiwyd 1 archwiliad ychwanegol oedd heb ei gynllunio yn ystod y cyfnod 1/4/15 hyd at 31/10/15. Treuliwyd 2.2 diwrnod o waith arno ac mae dogfen yn egluro hyn ynghlwm yn **Atodiad B**. Rydym hefyd wedi gwneud gwaith heb ei gynllunio ar ardystio grantiau – archwilio allanol oedd yn gwneud hyn yn flaenorol, ac roedd yn cyfateb i 34 diwrnod o waith.

### 3.3 Datganiad o Sicrwydd

3.3.1 Mae gofyn i'r Pennaeth Archwilio ddarparu barn i'r Pwyllgor Archwilio a Llywodraethiant ar ba mor ddigonol ac effeithiol yw systemau llywodraethiant a rheoli risg yr Awdurdod ar y cyfan ynghyd â'i amgylchedd rheolaethau mewnol. Mae hyn yn cydymffurfio â gofynion y Safonau Archwilio Mewnol Sector Cyhoeddus a Nodyn Cymhwysio Llywodraeth Leol CIPFA. Mae'r farn gyffredinol yn un o'r mesurau sicrwydd a ddefnyddir gan yr Awdurdod wrth baratoi'r Datganiad Llywodraethiant Blynyddol sy'n ofynnol dan y Rheoliadau Cyfrifon ac Archwilio.

3.3.2 Mae'r farn archwilio ar bob un o'r aseiniadau a wnaed yn ystod y flwyddyn hyd yma wedi cael eu categoreiddio fel a ganlyn:

- Sicrwydd Sylweddol
- Sicrwydd Rhesymol
- Sicrwydd Cyfyngedig
- Sicrwydd Isel iawn.

3.3.3. I gefnogi'r farn archwilio, mae'r argymhellion a wnaed yn ystod y flwyddyn wedi cael eu categoreiddio fel rhai blaenoriaeth Uchel, Canolig ac Isel, fel y cawsant eu cymeradwyo gan y Pwyllgor Archwilio a Llywodraethiant ar 27 Gorffennaf 2015. Mae diffiniadau o gyfraddau risg yr argymhellion a'r farn archwilio ynghlwm yn **Atodiad C**. Rhoddir ystyriaeth i gysoni cyfraddau risg yr argymhellion gan Archwilio Mewnol gyda Matrics Rheoli Risg yr Awdurdod

gan felly gyfnerthu'r broses rheoli risg ymhellach yn yr Awdurdod. Byddwn yn ceisio cymeradwyaeth y Pwyllgor yn hwyrach ymlaen.

- 3.3.4 Mae crynodeb o'r holl asesiadau archwilio a gwblhawyd yn ystod y flwyddyn hyd yma gan gynnwys gwaith sy'n mynd rhagddo o 2014/15 ynghlwm yn **Atodiad D**. Mae'r atodlen yn crynhoi'r farn archwilio a'r argymhellion yng nghyswllt pob un maes a adolygwyd a bydd yn ffurfio'r sail ar gyfer y farn yn y Datganiad Sicrwydd Blynyddol ynglŷn â pha mor ddigonol ac effeithiol yw fframwaith llywodraethu, rheoli risg a rheolaethau mewnol yr Awdurdod ar y cyfan ar gyfer 2015/16. Ers 1 Ebrill 2015 mae 10 adroddiad terfynol wedi cael eu cyflwyno o Gynllun Gweithredol Archwilio Mewnol 2014/15 a phump o'r Cynllun Gweithredol 2015/16.
- 3.3.5 Arweiniodd yr Archwiliadau o'r Fframwaith Rheoli Risg a 5 Risg Uchaf ac Adolygiad Blynyddol o Archwiliadau Cydymffurfiaeth – Llywodraethu Gwybodaeth a gwblhawyd yn ystod Medi a Hydref 2015 ar lefelau '**Rhesymol**' o sicrwydd. Mae manylion yr archwiliadau i'w cael yn **Atodiad D**.

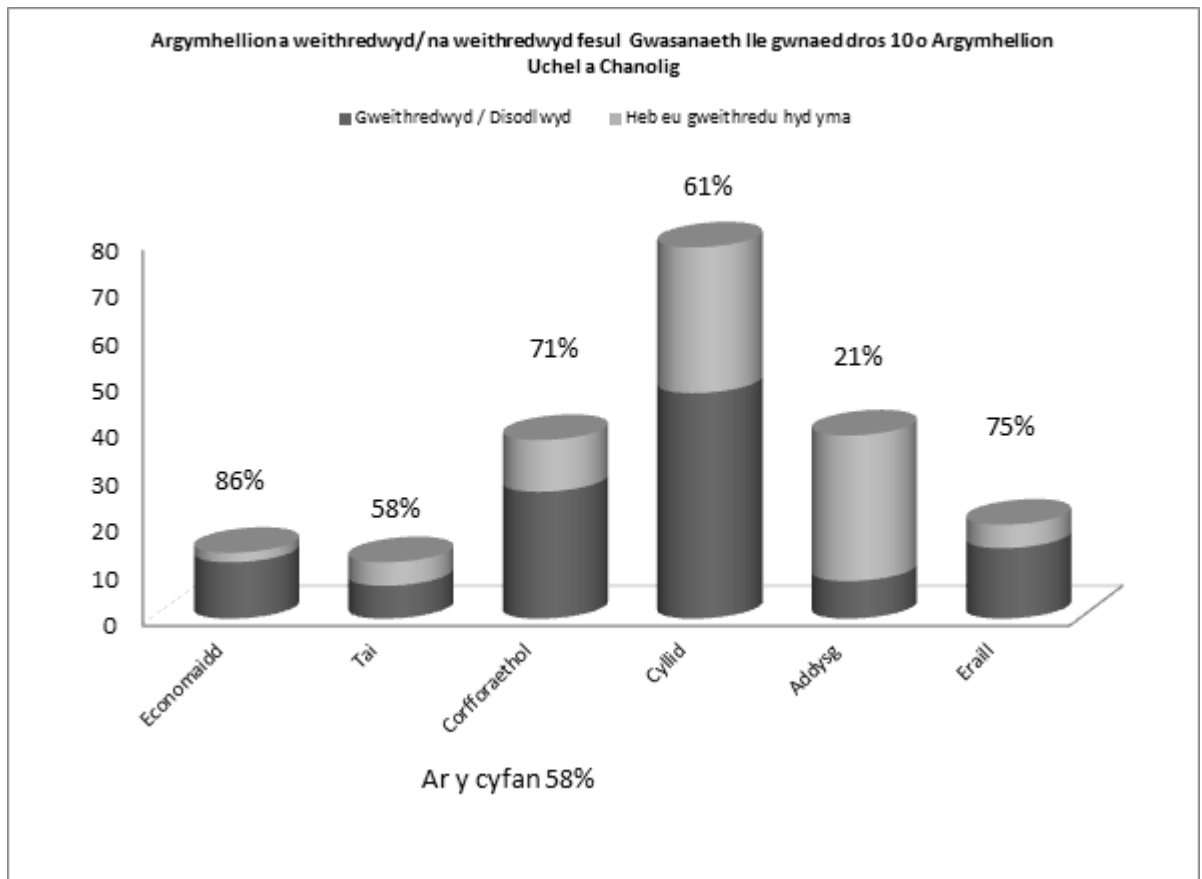
### 3.4 Dilyn i fyny ar Archwiliadau a Thracio Argymhellion

- 3.4.1 Mae Safonau Archwilio Mewnol y DU yn gofyn i'r Gwasanaeth Archwilio Mewnol ddilyn y cynnydd a wneir gyda chamau gweithredu a gymerir gan reolwyr sy'n codi o'r aseiniadau. Y rheolwyr sy'n gyfrifol am weithredu argymhellion archwilio y cytunwyd arnynt ac nid Archwilio Mewnol. Cyfrifoldeb Archwilio Mewnol yw adrodd ar y statws.
- 3.4.2 Caiff y data ei gasglu ar hyn o bryd o hunanasesiad gan y gwasanaethau perthnasol ac ar hyn o bryd nid yw'n cael ei gadarnhau gan Archwilio Mewnol hyd nes y caiff adolygiad archwilio dilynol ei gynnal yn yr un maes. Yn y cyfamser cyfrifoldeb y rheolwyr yw egluro pam nad yw'r argymhellion wedi cael eu gweithredu. Mae **Tabl 1** isod yn crynhoi statws gweithredu'r argymhellion ar 9 Tachwedd 2015:

<b>Tabl 1 – Statws argymhellion y cytunwyd arnynt ar 09-11-2015</b>				
<b>Statws</b>	<b>Uchel</b>	<b>Canolig</b>	<b>Cyfanswm</b>	<b>%</b>
Cwblhawyd	24	93	117	58%
Yn weddill	8	77	85	42%
Cyfanswm	32	170	202	100%

- 3.4.3 Mae'r argymhellion ar hyn o bryd wedi eu categorio fel rhai uchel, canolig neu isel yn unol â'r risg ganfyddedig fel yr amlinellir yn **Atodiad C**. Nid yw Archwilio Mewnol yn mynd ar ôl yr argymhellion isel yn ffurfiol ac felly nid ydynt wedi eu cynnwys yn y dadansoddiad hwn. Roedd canran y gyfradd weithredu ar 9 Tachwedd 2015 yn 58% ar gyfer cofnodi a gweithredu argymhellion 'uchel' a 'chanolig'.
- 3.4.4 Mae **Tabl 2** isod yn cynnwys graff sy'n dangos gweithrediad yr argymhellion gan bob Gwasanaeth:

Tabl 2



3.4.5 Roedd adroddiad gan y cyn-Reolwr Archwilio Mewnol i'r Pwyllgor Archwilio a Llywodraethiant ar 27 Gorffennaf 2015 wedi adnabod bod angen gwneud gwaith i wella monitro ac adrodd ar gynnydd wrth weithredu argymhellion a gytunwyd. Mae Proses Dilyn i Fyny a Monitro yn cael sylw mewn eitem arall ar eich rhaglen dan yr Adolygiad o'r Protocol Archwilio mewnol i gynnwys Archwiliadau Dilyn i Fyny.

### 3.5 Cyfeiriadau

Yn ogystal â'r lefelau sicrwydd y cytunodd y gwasanaethau arnynt ac a ddarparwyd i gynorthwyo rheolwyr gwrrdd ag amcanion yr Awdurdod, mae Archwilio Mewnol hefyd wedi ymgymryd ag ystod o gyfeiriadau/gwasanaethau ymgynghori sy'n cynnwys:

- Cyngor a chanllawiau i reolwyr ar amryw o faterion, gan gynnwys gweithredu'r system, cydymffurfio â pholisïau, rheoliadau a gweithdrefnau a gofynion rheolaethau mewnol.
- Hyfforddiant
- Ymchwiliadau arbennig gan gynnwys gwaith yn gysylltiedig â thwyll.

3.5.2 Cynlluniwyd y bydd 205 o ddyddiau yn cael eu neilltuo ar gyfer cyfeiriadau/ymgynghori yn ystod y flwyddyn ac mae 113.81 o ddyddiau wedi eu treulio ar y gwaith hwn hyd at ddiwedd mis Hydref 2015.

3.5.3 Mae crynodeb o ymchwiliadau arbennig a wnaed gan Archwilio Mewnol yn ystod y cyfnod 1 Ebrill 2015 hyd at 31 Hydref 2015 wedi'i gynnwys yn **Atodiad E** ac mae'n gyfanswm o 48 diwrnod.

### 3.6 Absenoldeb Salwch

3.6.1 Mae'r Gwasanaeth yn rheoli absenoldeb salwch yn unol â Pholisi Absenoldeb Salwch yr Awdurdod. Cafwyd 73 diwrnod o absenoldeb salwch hyd at 31 Hydref 2015 yn erbyn targed

blynyddol o 45 diwrnod. Roedd hyn yn bennaf oherwydd absenoldeb salwch tymor hir 2 swyddog yn y chwarter cyntaf, oedd yn rhoi 59.81 o ddyddiau salwch.

#### 4. **BLAENRAGLEN WAITH ARCHWILIO MEWNOL**

<b>Teitl yr Adolygiad a Drefnwyd</b>	<b>Maes Gwasanaeth</b>	<b>Statws Cyfredol</b>
Partneriaethau - Llywodraethiant a Pherfformiad	Corfforaethol	Drafft wedi'i adolygu
Ffioedd Rheoliadau Adeiladu	Datblygu Cynaliadwy	Gwaith yn mynd rhagddo
Archwilio Contractau – Gwariant Cyfalaf	Corfforaethol	Gwaith yn mynd rhagddo
Rheoli Fflyd	Datblygu Cynaliadwy	Drafft wedi'i adolygu
Adnoddau Dynol – Polisiâu ac Arferion ar gyfer Rheoli'r Gweithlu	Trawsnewid	Gwaith yn mynd rhagddo
Ysgol Talwrn	Dysgu Gydol Oes	Gwaith yn mynd rhagddo
Ysgol Brynsiencyn	Dysgu Gydol Oes	Gwaith yn mynd rhagddo
Ysgol Cemaes	Dysgu Gydol Oes	Gwaith yn mynd rhagddo
Ysgol Gynradd Bodedern	Dysgu Gydol Oes	Gwaith yn mynd rhagddo
Tai Fforddiadwy, Troi Tai'n Gartrefi a Chynllun Bentyca i Hunan-adeiladu	Cymuned	Drafft wedi'i adolygu
Strategaeth Dai	Cymuned	Gwaith yn mynd rhagddo
Trethi Busnes a'r Dreth Gyngor	Adnoddau	Gwaith yn mynd rhagddo

#### 5. **CASGLIAD**

- 5.1 Mae dadansoddiad o berfformiad y Gwasanaeth Archwilio Mewnol yn y cyfnod 1 Ebrill 2015 hyd at 31 Hydref 2015 yn dangos bod y lefelau perfformiad fwy neu lai ar darged. Fodd bynnag, bydd gallu'r gwasanaeth i gyflawni Cynllun Gweithredol 2015/16 yn dibynnu ar lefel y galw am adnoddau archwilio yng nghyswllt cyfeiriadau, gwaith heb ei gynllunio cyn diwedd y flwyddyn a lefelau absenoldeb salwch.





Disgrifiad	CSYM Gwirionedd ol 2013/14	CSYM Gwirioneddol ar 31/3/15	CSYM Targed 2015/16	CSYM Gwirioneddol ar 31/8/15	Cyfartaledd Cymru 2013/14
1. % yr Archwiliadau Cynlluniedig a Gwblhawyd	81%	92%	80%	17.31%	80%
2. Nifer yr Archwiliadau	51	46	60	10	126
3. % Ymatebion 'Boddhaol' gan Gleientiaid	100%	100%	100%	Dim	97%
4. % yr Argymhellion a dderbyniwyd	100%	100%	100%	92%	99%
5. % Gweithredu Argymhellion Lefel Uchel a Chanolig mewn archwiliadau Dilyn-i-fyny	46%	49%	85%	58%	D/B
6. % yr Archwiliadau a gwblhawyd o fewn yr amser a gynlluniwyd	D/B	D/B	90%	84.21%	71%
7. % yr amser y codir amdano'n uniongyrchol yn erbyn y cyfanswm sydd ar gael	D/B	D/B	70%	73.30%	68%
8. Nifer y dyddiadau ar gyfartaledd o'r cyfarfod cau i gyhoeddi'r adroddiad drafft	D/B	D/B	6 diwrnod	6 diwrnod	9.5 diwrnod
9. Nifer y dyddiau ar gyfartaledd rhwng yr ymateb i'r adroddiad drafft a chyhoeddi'r adroddiad terfynol	D/B	D/B	2 ddiwrnod	2.4 diwrnod	2.4 diwrnod
10. Y gost wirioneddol fesul diwrnod archwilio y codir amdano'n uniongyrchol	£245	£238	£250	£250	£225
11. Nifer staff Archwilio	5.5	5.6	5.68	4.68	9.3
12. % y staff a adawodd	0	0	0	0	22%

**ARCHWILIO MEWNOL  
CYNGOR SIR YNYS MÔN**

**DADANSODDIAD O WAITH YCHWANEGOL NAD OEDD WEDI EI  
GYNLLUNIO A WNAED YN YSTOD 1 EBRILL 2015 I 31 HYDREF 2015**

	<b>MAES</b>	<b>NATUR Y GWAITH</b>	<b>DYDDIAU ARCHWILIO</b>
1	Bryn Trewan	Gofynnodd y Pwyllgor Archwilio i'r Gwasanaeth Archwilio Mewnol edrych ar y gwaith papur gwreiddiol mewn perthynas â chodi ar 60 eiddo yn Bryn Trewan, Caergeiliog am gostau carthffosiaeth.	2.20
2	Ardystio Grantiau – Y Gronfa Gymdeithasol Ewropeaidd	Ardystiad Terfynol	4.30
3	Grant Amddifadedd Disgyblion LIC	Cafodd Archwilio Mewnol wybod ym mis Medi 2015 bod rhaid cyflwyno'r Dystysgrif Dyraniad Grant Amddifadedd Disgyblion i Awdurdodau ac Adroddiad Archwilio Mewnol i LIC erbyn 31 Hydref 2015.	4.80
4	Grant Cymraeg Mewn Addysg LIC 2014/15	Cafodd Archwilio Mewnol wybod ym mis Awst 2015 bod rhaid cyflwyno Tystysgrif Dyraniad WEG i Awdurdodau ac Adroddiad Archwilio Mewnol i LIC erbyn 31 Hydref 2015.	2.70
5	Grant Llwybrau Dysgu 14-19 LIC 2014/15	Cafodd Archwilio Mewnol wybod ym mis Medi 2015 Awst bod rhaid cyflwyno Tystysgrif Dyraniad Grant Llwybrau Dysgu 14-19 i Awdurdodau ac Adroddiad Archwilio Mewnol i LIC erbyn 31 Hydref 2015.	13.18
6	Grant Effeithiolrwydd Ysgolion LIC 2014/15	Cafodd Archwilio Mewnol wybod ym mis Awst 2015 bod rhaid cyflwyno Tystysgrif Dyraniad SEG i Awdurdodau ac Adroddiad Archwilio Mewnol i LIC erbyn 31 Hydref 2015.	9.05
	<b>CYFANSWM NIFER Y DYDDIAU</b>		<b>36.20</b>

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## ARGYMHELLION ARCHWILIO A'R FARN ARCHWILIO

## 1. DIFFINIADAU O'R LEFELAU SICRWYDD

Mae diffiniadau newydd o lefelau sicrwydd ar gyfer 2015/16 yn gliriach ac yn fwy cywir yn nodi'r flaenoriaeth y dylid ei rhoddi i'r argymhellion a wnaed. Gweler isod:

LEFEL SICRWYDD	DIFFINIAD
SICRWYDD SYLWEDDOL	Mae'r trefniadau ar gyfer llywodraethiant, rheoli risg a rheolaeth fewnol yn dda. Dim angen i'r rheolwyr gymryd unrhyw gamau gweithredu neu angen iddynt gymryd camau lefel isel yn unig. <b>Dim argymhellion lefel uchel a hyd at 2 o argymhellion blaenoriaeth ganolig yn cael eu gwneud.</b>
SICRWYDD RHESYMOL	Mae'r trefniadau ar gyfer llywodraethiant, rheoli risg ac/neu reolaeth fewn yn rhesymol. Mae angen i'r rheolwyr gymryd camau lefel ganolig i isel. <b>Gwneir unrhyw argymhellion blaenoriaeth lefel uchel.</b>
SICRWYDD CYFYNGEDIG	Mae'r trefniadau ar gyfer llywodraethiant, rheoli risg ac/neu reolaeth fewn yn gyfyngedig. Mae angen i'r rheolwyr gymryd camau lefel ganolig i isel. <b>Gwneir nifer o argymhellion blaenoriaeth uchel/neu ganolig</b>
SICRWYDD LLEIAF	Mae diffygion sylweddol yn y trefniadau ar gyfer llywodraethiant, rheoli risg a rheolaeth fewnol. Mae angen i'r rheolwyr gymryd camau lefel uchel mewn nifer o feysydd. <b>Gwneir nifer sylweddol o argymhellion blaenoriaeth uchel.</b>

## 2. Diffiniadau o Flaenoriaethau ar gyfer Argymhellion

Mae diffiniadau o'r blaenoriaethau a ddefnyddiwyd ar gyfer yr argymhellion wedi cael eu llunio er mwyn gwella cysondeb yn y tîm archwilio a helpu'r lefel o ddealltwriaeth gan y sawl sy'n derbyn yr adroddiad. Gweler isod:

BLAENORIAETH ARGYMHELLIAD	YR	DIFFINIAD
UCHEL		Mae angen cymryd camau sylweddol oherwydd absenoldeb neu ddiffyg cydymffurfiaeth gyda phrosesau rheoli sylfaenol sy'n arwain at y potensial na fydd problemau llywodraethiant sylweddol, cam-ymarfer, risg neu gamgymeriad yn cael eu darganfod
CANOLIG		Mae angen cymryd camau pwysig i ddod â'r system reolaeth fewnol i fyny i safon dderbyniol neu i wneud i ffwrdd â lefel annerbyniol o ddiffyg cydymffurfiaeth gyda phroses rheoli gyfredol.
ISEL		Camau a allai wella'r rheolaeth fewnol yn gyffredinol ond nad yw'n hanfodol i'r system reolaeth gyffredinol.



## Crynodeb o Argymhellion a Lefelau Sicrwydd 1-4-15 hyd at 31-8-15

## ATODIAD D

	Teitl yr Adroddiad	Dyddiad	Gwasanaeth	Cyfanswm Argymhellion yr Archwiliad	Negeseuon Allweddol	Lefel Sicrwydd
Tudalen 139	System Derbynebaw Arian WIP 2014/15	Ebrill 15	Adnoddau	4	<p>Cynhaliwyd archwiliad o'r System Derbynebaw Arian fel rhan o'r cynllun archwilio mewnol cyfnodol a gymeradwywyd ar gyfer 2014/15.</p> <p>Mae'r drefn derbynebaw ar gyfer symiau arian yn digwydd ar hyn o bryd trwy eu rhoi i mewn â llaw i'r system Derbynebaw Arian o ddatganiadau banc.</p> <p>Roedd argymhelliad oedd wedi ei gynnwys yn yr adroddiad Derbynebaw Arian 2013/14 yn ymwneud â gweithredu system 'auto feeder' datganiadau banc yn 2015/16 i gynorthwyo a sicrhau y gellir cysoni'r symiau yn y banc yn brydlon o ddiwedd y cyfnod. Nid yw'r argymhelliad hwn a'r tri argymhelliad arall yn Adroddiad Terfynol y Derbynnydd Arian 2013/14 wedi cael eu gweithredu.</p> <p><b>Barn:</b> Gan roi ystyriaeth i'r materion a nodwyd, gellir rhoi sicrwydd sylweddol i'r Cyngor bod y rheolaethau y mae'r sefydliad yn dibynnu arnynt i reoli'r risg hon wedi'u dylunio'n addas a'u gweithredu'n gyson.</p>	Sylweddol
	Dyledwyr WIP 2014/15	Ebrill 15	Adnoddau	22	<p>Cynhaliwyd archwiliad o Fân Dyledwyr fel rhan o'r cynllun archwilio mewnol cyfnodol a gymeradwywyd ar gyfer 2014/15.</p> <p>Yn 2013/14 roedd nifer yr anfonebau a godwyd yn 20,287 ac roeddent yn werth £16.3m. Roedd gwerth yr anfonebau a ganslwyd ynghyd â nodiadau credyd a godwyd yn ystod y cyfnod yn £462k. Yn ôl Adroddiad Crynodeb ar Hen Dyledion</p>	Cyfyngedig

	Teitl yr Adroddiad	Dyddiad	Gwasanaeth	Cyfanswm Argymhellion yr Archwiliad	Negeseuon Allweddol	Lefel Sicrwydd
					<p>dyddiedig 14 Ionawr 2015 roedd cyfanswm y mân ddyledion oedd dal yn weddill yn £3,192,488.54.</p> <p>Cyflwynodd y Cyngor system ariannol newydd CIVICA ym mis Ebrill 2013 sy'n cynnwys y modiwl Mân Ddyledwyr a ddefnyddir fel prif gofnod y Cyngor o ddyledwyr.</p> <p>Roedd yr adolygiad Mân Ddyledwyr ar gyfer 2013/14 yn cynnwys chwe argymhelliad yn y categori Canolig ac un ar ddeg argymhelliad yn y categori Isel. Roedd archwiliad 2014/15 yn dangos nad yw'r chwe argymhelliad categori Canolig wedi cael eu gweithredu. Mae'r rhain yn ymwneud ag adennill dyledion sy'n weddill mewn modd prydlon ac effeithiol, adolygu hen anfonebau yn rheolaidd, adolygu'n rheolaidd ddyledion sydd wedi'u dileu, dyledion sydd wedi'u gohirio, cysoni'r lejer ariannol gyda'r system Mân Ddyledwyr a chyfrifoldebau sy'n ymwneud ag enwebu swyddogion i roi anfonebau a manylion dyledwr i mewn i'r system a'u hawdurdodi.</p> <p>Mae dau o'r argymhellion categori Isel wedi cael eu gweithredu. Mae'r naw argymhelliad categori Isel sy'n weddill yn cael eu hailadrodd. Mae'r rhain yn ymwneud ag adolygu hawliau mynediad i'r system, dogfennaeth gefnogol ar gyfer anfonebau dyledwyr, adolygu ffioedd a thaliadau, dyblygu manylion dyledwyr, dyledion wedi'u canslo, debyd codau cost pan fo'n amlwg na fydd modd adfer dyledion, adroddiadau dangosyddion perfformiad dyledwyr ac adrodd ar berfformiad mewn perthynas â thargedau.</p> <p><b>Barn:</b> Gan roi ystyriaeth i'r materion a nodwyd, er y gellir rhoi peth sicrwydd i'r Cyngor bod y rheolaethau y mae'r sefydliad yn dibynnu arnynt i reoli'r risg hon wedi eu dylunio'n addas ac yn cael eu gweithredu'n gyson, mae angen gweithredu i sicrhau</p>	

	Teitl yr Adroddiad	Dyddiad	Gwasanaeth	Cyfanswm Argymhellion yr Archwiliad	Negeseuon Allweddol	Lefel Sicrwydd
					bod y maes hwn yn cael ei reoli.	
3	Y Dreth Gyngor WIP 2014/15	Ebrill 2015	Adnoddau	8	<p>Cynhaliwyd archwiliad ar y Dreth Gyngor fel rhan o'r cynllun archwilio mewnol cyfnodol a gymeradwywyd ar gyfer 2014/15. Caiff y Dreth Gyngor ei gweinyddu gan y Gwasanaeth Refeniw a Budd-daliadau. Roedd 34,553 o eiddo (ac eithrio eiddo nad ydynt mewn band) ym mis Mawrth 2013.</p> <p>Roedd cyfanswm y debyd a gasglwyd ar gyfer y Dreth Gyngor yn 2013/14 (net ar ôl eithriadau, gollyngiadau a budd-daliadau'r dreth gyngor) yn £30.8m a llwyddwyd i gasglu 97.1% o'r cyfanswm hwn o fewn y flwyddyn.</p> <p>Roedd yr adroddiad Treth Gyngor ar gyfer 2013/14 yn cynnwys un argymhelliad categori Canolig a chwe argymhelliad categori Isel. Roedd archwiliad 2014/15 wedi canfod bod yr argymhellion Canolig sy'n ymwneud â chysoni gyda'r Cofnod Postio heb gael eu gweithredu.</p> <p>Aseswyd bod pedwar o argymhellion Isel heb eu gweithredu a gwelwyd bod un argymhelliad Isel wedi cael ei weithredu'n rhannol. Mae'r argymhellion yn ymwneud â disgownt i bobl sengl, gweithdrefnau adennill dyledion, cyfrifon sy'n disgwyl am statws 'dyled wedi'i dileu', adolygu cyfrifon lle mae dyledion wedi'u gohirio, ac ymweliadau ag eiddo gwag.</p> <p><b>Barn:</b> Gan roi ystyriaeth i'r materion a nodwyd, gellir rhoi sicrwydd rhesymol i'r Cyngor bod y rheolaethau y mae'r sefydliad yn dibynnu arnynt i reoli'r risgiau hyn wedi eu dylunio'n addas, yn cael eu gweithredu'n gyson, ac yn effeithiol.</p> <p>Fodd bynnag, rydym wedi adnabod materion sy'n cynyddu'r</p>	Rhesymol

	Teitl yr Adroddiad	Dyddiad	Gwasanaeth	Cyfanswm Argymhellion yr Archwiliad	Negeseuon Allweddol	Lefel Sicrwydd
					tebygolrwydd y bydd y risgiau'n dod yn rhai gwirioneddol os na fyddant yn derbyn sylw.	
4	NNDR WIP 2014/15	Ebrill 2015	Adnoddau	8	<p>Cynhaliwyd archwiliad NNDR fel rhan o'r cynllun archwilio mewnol cyfnodol a gymeradwywyd ar gyfer 2014/15.</p> <p>Roedd cyfanswm yr eiddo (ac eithrio eiddo nad ydynt mewn band) ar 31 Mawrth 2014 yn 2,707.</p> <p>Roedd cyfanswm y debyd a gasglwyd ar gyfer NNDR yn 2013/14 (net ar ôl ad-daliadau) yn £13.6m a llwyddwyd i gasglu 97.9% o'r cyfanswm hwn o fewn y flwyddyn. Adroddwyd bod cyfartaledd y gyfradd casglu trethi ar gyfer yr holl Awdurdodau Unedol yng Nghymru yn 97.1%.</p> <p>Roedd yr adroddiad NNDR ar gyfer 2013/14 yn cynnwys dau argymhelliad categori Canolig ac wyth argymhelliad categori Isel. Mae ein gwaith dilynol yn 2014/15 wedi canfod nad yw'r argymhellion Canolig sy'n ymwneud â chysoni cyfanswm gwerth biliau gyda nifer yr etifeddiannau y gellir eu trethu a chlirio dyledion sydd wedi'u dileu ac sydd wedi bod ar y system am fwy na deuddeg mis, wedi cael eu gweithredu.</p> <p>Gweithredwyd un argymhelliad categori Isel ac mae dau wedi cael eu disodli. Aseswyd nad yw'r pum argymhelliad categori Isel sy'n weddill wedi cael eu gweithredu. Mae'r argymhellion hyn yn ymwneud â phrosesu dyledion i'w dileu ar y system yn brydlon, cynnal ymweliadau ag eiddo sydd wedi'u heithrio, defnyddio gweithdrefnau adfer mewn modd cyson, cyfeirio dyledion yn brydlon at Asiantau Gorfodi ac adolygu cyfrifon lle mae dyledion wedi'u gohirio.</p> <p><b>Barn:</b> Gan roi ystyriaeth i'r materion a nodwyd, gellir rhoi sicrwydd</p>	Rhesymol



	Teitl yr Adroddiad	Dyddiad	Gwasanaeth	Cyfanswm Argymhellion yr Archwiliad	Negeseuon Allweddol	Lefel Sicrwydd
					<p>rhesymol i'r Cyngor bod y rheolaethau y mae'r sefydliad yn dibynnu arnynt i reoli'r risgiau hyn wedi eu dylunio'n addas, yn cael eu gweithredu'n gyson, ac yn effeithiol.</p> <p>Fodd bynnag, rydym wedi adnabod materion sy'n cynyddu'r tebygolrwydd y bydd y risgiau'n dod yn rhai gwirioneddol os na fyddant yn derbyn sylw.</p>	
5	Budd-daliadau Tai WIP 2014/15	Ebrill 2015	Adnoddau	11	<p>Cynhaliwyd archwiliad o'r Rheolaethau Allweddol – Budd-daliadau Tai fel rhan o'r cynllun archwilio mewnol cyfnodol a gymeradwywyd ar gyfer 2014/15. Roedd cyfanswm y Budd-daliadau Tai a dalwyd yn 2014/15 am y cyfnod 01/04/2014 hyd at 11/02/2015 yng nghyswllt tenantiaid preifat oddeutu £8.5 miliwn ac ar gyfer tenantiaid yr ALI yn £7m. Roedd y cyfanswm a ddyfarnwyd dan y cynllun Gostyngiadau'r Dreth Gyngor oddeutu £5m.</p> <p>Roedd y llwyth achosion a gofnodwyd hyd at Ionawr 2015 ar gyfer Hawliadau Budd-dal Tai yn 49,230 ac roedd yn 65,638 ar gyfer Hawliadau Gostyngiad y Dreth Gyngor.</p> <p>Mae'r Gwasanaeth Budd-daliadau o fewn ei darged o ran yr amser a gymerir i brosesu newid mewn amgylchiadau, ar ôl derbyn yr holl wybodaeth sydd ei hangen i wneud penderfyniad o fewn 14 diwrnod o hawliad newydd ac o ran gwiriadau cywirdeb a wnaed yn y cyfnod. Fodd bynnag, nid yw'r Gwasanaeth wedi cyrraedd targedau a osodwyd mewn perthynas â phrosesu ceisiadau newydd ac adnabod achosion lle mae'r budd-dal sy'n ddyledus wedi cael ei gyfrifo'n anghywir.</p> <p>Y maes mwyaf arwyddocaol lle mae'r Gwasanaeth wedi bod yn aneffeithiol yn y cyfnod hwn yw adennil gordaliadau budd-dal</p>	Rhesymol

	Teitl yr Adroddiad	Dyddiad	Gwasanaeth	Cyfanswm Argymhellion yr Archwiliad	Negeseuon Allweddol	Lefel Sicrwydd
					<p>sydd wedi cynyddu yn ystod y cyfnod.</p> <p>Roedd yr adroddiad Archwilio Mewnol ar Fudd-daliadau Tai 2013/14 yn cynnwys 5 argymhelliad categori Canolig a 6 argymhelliad categori Isel. Fe wnaeth gwaith dilynol yn 2014/15 gafod, ar adeg yr adolygiad, fod 4 o argymhellion blaenoriaeth Ganolig a 5 o argymhellion blaenoriaeth Isel wedi cael eu gweithredu.</p> <p>Mae'r 2 argymhelliad a aseswyd fel rhai sydd heb eu gweithredu yn ymwneud â chysoni a dileu dyledion nad oes modd eu hadennill a gwahanu dyletswyddau rhwng rolau dyrannu ac adfer.</p> <p><b>Barn:</b> Gan roi ystyriaeth i'r materion a nodwyd, gellir rhoi sicrwydd sylweddol i'r Cyngor bod y rheolaethau y mae'r sefydliad yn dibynnu arnynt i reoli'r risg hon wedi eu dylunio'n addas, yn cael eu gweithredu'n gyson, ac yn effeithiol.</p>	
6	Rhenti Tai WIP 2014/15	Ebrill 2015	Adnoddau	4	<p>Cynhaliwyd archwiliad o Renti Tai fel rhan o'r cynllun archwilio mewnol cyfnodol a gymeradwywyd ar gyfer 2014/15. Ar adeg adrodd roedd Gwasanaeth Tai'r Cyngor yn rheoli 3798 o anheddau, 767 o fodurdai a 12 o eiddo ar les ar draws y Sir. Adroddwyd fod yr incwm rhent a amcangyfrifwyd ar gyfer 2014/15 yn £13.8M.</p> <p><b>Barn:</b> Gan roi ystyriaeth i'r materion a nodwyd, gellir rhoi sicrwydd sylweddol i'r Cyngor bod y rheolaethau y mae'r sefydliad yn dibynnu arnynt i reoli'r risg hon wedi eu dylunio'n addas, yn cael eu gweithredu'n gyson, ac yn effeithiol.</p>	Sylweddol
7	Gwiriad Stoc DLO	Mai	Tai	D/B	Cynhaliwyd gwiriad stoc flynyddol gan Wasanaeth Archwilio	Sylweddol

	Teitl yr Adroddiad	Dyddiad	Gwasanaeth	Cyfanswm Argymhellion yr Archwiliad	Negeseuon Allweddol	Lefel Sicrwydd
	WIP 2014/15	2015			<p>Mewnol yr Awdurdod yn y Depo BMU ar 28 Mawrth 2015. Nodwyd fod cyfanswm gwerth y stoc wrth gau'r cyfrifon ym mis Ebrill 2015 yn £157,493.13.</p> <p><b>Barn:</b> Mae'r cofnodion stoc a gedwir yn y depo yn ddigon cywir ac yn darparu cofnod dibynadwy o'r lefelau stoc ar ddiwedd y flwyddyn.</p>	
Tudalen 145	8 Rheolaeth Trysorlys WIP 2014/15	Mai 2015	Adnoddau	2	<p>Cynhaliwyd archwiliad o Rheolaeth Trysorlys fel rhan o'r cynllun archwilio mewnol cyfnodol a gymeradwywyd yn 2014/15. Mae'r swyddogaeth Rheolaeth Trysorlys yn gweithredu oddi mewn i'r Strategaeth Rheoli Trysorlys a gymeradwywyd a'r Strategaeth Fuddsoddi Flynyddol sy'n cael ei chymeradwyo gan y Cyngor llawn bob blwyddyn. Adroddwyd ar y sefyllfa bresennol o ran Rheoli Trysorlys (ar gyfer chwarter 3) i'r Pwyllgor Archwilio ym mis Chwefror 2015.</p> <p>O ganlyniad i'r adolygiad Rheolaeth Trysorlys yn 2013/14 rhoddwyd barn archwilio Gwyrdd a gwnaed tri o argymhellion categori canolig. Mae gwaith dilynol a wnaed fel rhan o'r adolygiad eleni wedi canfod nad yw argymhellion blaenorol wedi cael eu gweithredu'n llawn eto. Mae'r argymhellion blaenorol yn ymwneud â:</p> <ul style="list-style-type: none"> <li>Hawliau mynediad o fewn system net HSBC a dileu unrhyw ddefnyddwyr nad oes arnynt angen mynediad mwyach;</li> <li>Sicrhau bod dau lofnodwr awdurdodedig (gwahanu dyletswyddau) yna rwydo er mwyn trosglwyddo arian o fewn yr Awdurdod;</li> <li>I gynnal trywydd archwilio ac i ddarparu sicrwydd ynghylch gwahanu dyletswyddau dylai llofnodion ar gyfer gwirio</li> </ul>	Sylweddol

	Teitl yr Adroddiad	Dyddiad	Gwasanaeth	Cyfanswm Argymhellion yr Archwiliad	Negeseuon Allweddol	Lefel Sicrwydd
					<p>tystiolaeth neu ar gyfer awdurdodi neu gymeradwyo taliadau fod yn enw'r sawl sy'n cymryd y cam perthnasol ac ni ddylid eu harwyddo ar ran swyddog sy'n absennol. Dylid cofnodi prosesau a gweithdrefnau Rheoli Trysorlys yn llawn ac yn eglur a rhoi'r dyddiad arnynt er mwyn nodi pwy fedr gymeradwyo'r dogfennau sydd raid wrthynt a gwahanu dyletswyddau.</p> <p><b>Barn:</b> O ystyried y materion a nodwyd, gellir rhoi sicrwydd reesymol i'r Cyngor fod y rheolaethau y mae'r sefydliad yn dibynnu arnynt i reoli'r risg hon wedi eu dylunio'n addas, eu gweithredu'n gyson a'u bod yn effeithiol.</p>	
	Rheolaeth Trysorlys WIP 2014/15	Mai 2015	Adnoddau	2	<p>Cynhaliwyd archwiliad o Reolaeth Trysorlys fel rhan o'r cynllun archwilio mewnol cyfnodol a gymeradwywyd yn 2014/15. Mae'r swyddogaeth Rheolaeth Trysorlys yn gweithredu oddi mewn i'r Strategaeth Rheoli'r Trysorlys a gymeradwywyd a'r Strategaeth Fuddsoddi Flynyddol sy'n cael ei gymeradwyo gan y Cyngor llawn bob blwyddyn. Adroddwyd ar sefyllfa bresennol Rheoli Trysorlys (ar gyfer chwarter 3) i'r Pwyllgor Archwilio ym mis Chwefror 2015.</p> <p>O ganlyniad i'r adolygiad Rheolaeth Trysorlys yn 2013/14 rhoddwyd barn archwilio Gwyrdd a gwnaed tri o argymhellion categori canolig. Mae gwaith dilynol a wnaed fel rhan o'r adolygiad eleni wedi canfod nad yw argymhellion blaenorol wedi cael eu gweithredu'n llawn eto. Mae'r argymhellion blaenorol yn ymwneud â:</p> <ul style="list-style-type: none"> <li>Hawliau mynediad o fewn system HSBC a dileu unrhyw ddefnyddwyr nad oes arnynt angen mynediad mwyach;</li> <li>Sicrhau bod dau lofnodwr awdurdodedig (er mwyn sicrhau</li> </ul>	Sylweddol

	Teitl yr Adroddiad	Dyddiad	Gwasanaeth	Cyfanswm Argymhellion yr Archwiliad	Negeseuon Allweddol	Lefel Sicrwydd
					<p>gwahanu dyletswyddau) yn arwyddo ar gyfer trosglwyddo arian o fewn yr Awdurdod;</p> <ul style="list-style-type: none"> <li>Er mwyn cynnal trywydd archwilio a darparu sicrwydd bod dyletswyddau'n cael eu gwahanu dylai'r llofnodion ar gyfer gwirio tystiolaeth neu ar gyfer awdurdodi neu gymeradwyo taliadau fod yn enw'r sawl sy'n gwneud hynny ac ni ddylid arwyddo ar ran swyddog sy'n absennol. Dylid cofnodi prosesau a gweithdrefnau Rheoli Trysorlys yn llawn ac yn eglur a rhoi'r dyddiad arnynt er mwyn nodi pwy fedr gymeradwyo'r dogfennau sydd raid wrthynt a gwahanu dyletswyddau.</li> </ul> <p><b>Barn:</b> O ystyried y materion a nodwyd, gellir rhoi sicrwydd rhesymol i'r Cyngor fod y rheolaethau y mae'r sefydliad yn dibynnu arnynt i reoli'r risg hon wedi eu dylunio'n addas, eu gweithredu'n gyson a'u bod yn effeithiol.</p>	
9	Rheolaethau Allweddol y Gyflogres WIP 2014/15	Mai 2015	Adnoddau	6	<p>Cynhaliwyd archwiliad o'r system Gyflogres – Rheolaethau Allweddol fel rhan o'r cynllun archwilio mewnol cyfnodol a gymeradwywyd ar gyfer 2014/15.</p> <p>Y system Gyflogau a ddefnyddir ar hyn o bryd yw Resourcelink a ddarperir gan Northgate ac mae'n system integredig ar gyfer Adnoddau Dynol a'r Gyflogres.</p> <p>Roedd 3,850 o gofnodion cyflogres byw ar ddiwedd mis Mawrth 2015 a 2,333 o gofnodion taledig yn y mis. Proseswyd 415 o ddechreuwyd newydd a 444 o adawyr ar y system Gyflogres yn ystod blwyddyn ariannol 2014/15.</p> <p>Roedd y casgliadau allweddol o'r adolygiad yn dwyn sylw at</p>	Rhesymol

	Teitl yr Adroddiad	Dyddiad	Gwasanaeth	Cyfanswm Argymhellion yr Archwiliad	Negeseuon Allweddol	Lefel Sicrwydd
					<p>ddiffyg gweithdrefnau ffurfiol ysgrifenedig a materion mewn perthynas â chadw cofnodion cyflogres yn ddiogel. Nid yw rheolaethau mynediad yn gorfodi gwahanu dyletswyddau rhwng swyddogaethau AD a swyddogaethau cyflogres. Mae'r diffyg rheolaethau gwahanu dyletswyddau wedi ei amlygu eisioes mewn adroddiad a wnaed yn flaenorol ar y system gyflogres ac mewn adolygiad ar wahân o drefniadau Gwahanu Dyletswyddau a Mynediad Rhesymegol.</p> <p><b>Barn:</b> O ystyried y materion a nodwyd, gellir rhoi sicrwydd rhesymol i'r Cyngor fod y rheolaethau y mae'r sefydliad yn dibynnu arnynt i reoli'r risgiau hyn wedi eu dylunio'n addas, eu gweithredu'n gyson a'u bod yn effeithiol.</p> <p>Fodd bynnag, nodwyd rhai materion a fyddai'n cynyddu'r tebygolrwydd y bydd risgiau'n digwydd.</p>	
10	Y Brif System Gyfrifo WIP 2014/15	Mehefin 2015	Adnoddau	6	<p>Cynhaliwyd archwiliad o Brif System Gyfrifo'r Cyngor – CIVICA fel rhan o gynllun archwilio mewnol a gymeradwywyd ar gyfer 2014/15.</p> <p>Ar adeg cynnal yr archwiliad roedd y tîm CIVICA wrthi'n ail-lansio'r system. Penderfynwyd ail-lansio'r system oherwydd nifer o wendidau canfyddedig yn y ffordd y cafodd y system ei chyflwyno a sut y defnyddiwyd hi wedyn gan y gwasanaethau. Roedd y trefniadau gweinyddiaeth ar gyfer y system hefyd yn ddiffygiol, yn bennaf oherwydd dogfenaeth wael o ran gweithdrefnau.</p> <p>Rhagwelir y bydd y system CIVICA wedi cael ei hail-lansio i bob</p>	Rhesymol

	Teitl yr Adroddiad	Dyddiad	Gwasanaeth	Cyfanswm Argymhellion yr Archwiliad	Negeseuon Allweddol	Lefel Sicrwydd
					<p>pwrpas erbyn diwedd eleni ac y bydd yr holl faterion sydd wedi codi yn yr archwiliad wedi cael sylw fel rhan o hynny.</p> <p><b>Barn:</b> Mae'r trefniadau ar gyfer llywodraethiant, rheoli risg a / neu rheolaeth fewnol yn rhesymol. Arweiniodd yr adolygiad at farn archwilio Sicrwydd Rhesymol gyda phedwar o argymhellion categori Canolig a dau argymhelliad categori Isel yn cael eu cytuno gyda'r rheolwyr.</p>	
Tudalen 149	Adfer Gwasanaethau TGCh ar ôl Trychineb	Gorffennaf 2015	Adnoddau	13	<p>Cynhaliwyd yr archwiliad hwn fel rhan o'r cynllun Archwilio Mewnol a gymeradwywyd ar gyfer 2015/16.</p> <p>Cynhaliodd y Gwasanaeth Archwilio Mewnol adolygiad yn 2012/13 o'r trefniadau rheoli ar gyfer Parhad Busnes ac Adfer Gwasanaethau TGCh ar ôl Trychineb.</p> <p>Barn y Gwasanaeth Archwilio Mewnol ar y pryd oedd na allai'r Cyngor gymryd sicrwydd bod y rheolaethau y mae'n dibynnu arnynt i reoli'r meysydd hyn wedi eu dylunio'n addas ac yn cael eu gweithredu'n gyson ac yn effeithiol (lefel sicrwydd ISEL IAWN). Cytunwyd ar argymhellion ar gyfer gweithredu ond mae'r Gwasanaeth Archwilio Mewnol wedi cael gwybod mai ychydig a wnaed ers hynny. Nid yw'r adroddiad archwilio 2015/16 ond yn delio â chynlluniau Adfer Gwasanaethau TGCh ar ôl Trychineb. Paratowyd adroddiad ar wahân ar faterion Parhad Busnes.</p> <p>Roedd y prif gasgliadau yn adroddiad 2015/16 yn dangos:</p> <ul style="list-style-type: none"> <li>Nid oes gan y Cyngor Gynllun ffurfiol ar gyfer Adfer Gwasanaethau TGCh ar ôl Trychineb</li> <li>Nid oes gan y Cyngor gyfleuster pwrpasol sydd wedi ei leoli i ffwrdd o'r Ystfelloedd TGCh i adfer gwasanaethau</li> </ul>	Isel iawn

	Teitl yr Adroddiad	Dyddiad	Gwasanaeth	Cyfanswm Argymhellion yr Archwiliad	Negeseuon Allweddol	Lefel Sicrwydd
					<p>TG ar ôl trychineb</p> <ul style="list-style-type: none"> <li>Mae angen i wasanaethau gwblhau cynlluniau busnes diweddar i fwydo i mewn i Gynlluniau Adfer Gwasanaethau TGCh ar ôl Trychineb yn y dyfodol</li> <li>Nid yw'r system a'r data wrth gefn yn cael eu hadfer yn rheolaidd</li> <li>Nid yw'r system yn cael ei hadfer yn rheolaidd mewn amgylchedd byw ac amgylchedd prawf i sicrhau y gellir defnyddio'r trefniadau wrth gefn i adfer gwasanaeth yn brydlon ac yn ddibynadwy os cyfyd trychineb</li> <li>Nid yw'r trefniadau ar gyfer pwy sy'n gyfrifol am gynnal rheolaeth amgylcheddol a systemau atal tân yn cael eu cofnodi'n ffurfiol a'u monitro gan TGCh</li> <li>Nid yw'r UPS cyfredol yn addas i'w bwrpas, ac felly nid oes gan y Cyngor UPS y gallai ei ddefnyddio pe bai toriad i'r cyflenwad trydan.</li> </ul> <p><b>Barn:</b> Mae diffyg sylweddol yn y trefniadau ar gyfer llwyodraethaint, rheoli risg a rheolaeth fewnol. Mae angen cymryd camau rheoli effaith fawr mewn nifer o feysydd.</p> <p><b>Mae'r argymhellion yn rhai blaenoriaeth uchaf yn bennaf</b></p>	
12	Gweinyddiaeth y Marchnadoedd ac Incwm Rhent	Gorffen naf 2015	Gwarchod y Cyhoedd a Chynllunio	4	<p>Cynhaliwyd archwiliad o Weinyddiaeth y Marchnadoedd ac Incwm Rhent fel rhan o'r cynllun archwilio mewnol diwygiedig ar gyfer 2015/16. Nid yw'r maes gwasanaeth hwn wedi bod yn destun adolygiad archwilio ers 2006.</p> <p>Dangosodd y casgliadau allweddol o'r archwiliad nad oedd y gweithdrefnau wedi cael eu hadolygu a'u diweddarau i adlewyrchu</p>	Rhesymol



	Teitl yr Adroddiad	Dyddiad	Gwasanaeth	Cyfanswm Argymhellion yr Archwiliad	Negeseuon Allweddol	Lefel Sicrwydd
					<p>newidiadau diweddar yng ngweithredoedd y farchnad a'r trefniadau bancio.</p> <p>Roedd yn amlwg hefyd nad oedd system fonitro i sicrhau bod yr holl fasnachwyr yn cynnal ac yn darparu tystiolaeth o ddiogelwch gswiriant atebolrwydd cyhoeddus digonol.</p> <p><b>Barn:</b> Arweiniodd yr adolygiad at farn archwilio Sicrwydd Rhesymol gyda thri o argymhellion categori Canolig ac un argymhelliad categori Isel yn cael eu cytuno gyda'r rheolwyr.</p>	
13 Tudalen 151	Parhad Busnes	Gorffennaf 2015	Corfforaethol	7	<p>Cynhaliwyd archwiliad o drefniadau Parhad Busnes fel rhan o'r cynllun archwilio mewnol cyfnodol a gymeradwywyd ar gyfer 2015/16.</p> <p>Mae Rheoli Parhad Busnes yn ddyletswydd statudol i awdurdodau lleol ac yn rhan allweddol o'r prosesau llywodraethaint. Yn unol â Deddf Argyfyngau Sifil Posib 2004 rhaid paratoi a gweithredu cynlluniau i sicrhau bod gwasanaethau, yn arbennig gwasanaethau statudol, yn medru parhau.</p> <p>Prif gasgliadau'r adolygiad ar y Cynllun Parhad Busnes Dros Dro yw nad yw, yn ei ffurf gyfredol, yn ddigon cyflawn i sicrhau bod modd adfer data a phrosesau'r Cyngor yn effeithlon ac yn effeithiol pe bai trychineb yn digwydd.</p> <p>Nid yw cyfrifoldebau'r Uwch Dîm Arweinyddiaeth a'r Penaethiaid Gwasanaeth mewn perthynas â Pharhad Busnes wedi eu datgan yn eglur o fewn y Cynllun Parhad Busnes ac nid yw materion</p>	Cyfyngedig

	Teitl yr Adroddiad	Dyddiad	Gwasanaeth	Cyfanswm Argymhellion yr Archwiliad	Negeseuon Allweddol	Lefel Sicrwydd
					<p>Parhad Busnes yn cael eu hadrodd a'u rheoli ar y lefel uchaf.</p> <p>Dylai'r gwaith i sefydlu Gweithgor Rheoli Parhad Busnes a Chynllunio Argyfwng barhau a dylai'r Cynllun Parhad Busnes Corfforaethol cynhwysfawr ymgorffori trefniadau Rheolaeth Adfer Adeiladau.</p> <p><b>Barn:</b> Mae'r trefniadau ar gyfer llywodraethiant, rheoli risgiau a rheolaeth fewnol yn gyfyngedig. Arweiniodd yr adolygiadau at Farn Archwilio Sicrwydd Cyfyngedig gyda phump o argymhellion categori Uchel a dau argymhelliad categori Canolig yn cael eu cytuno gyda'r rheolwyr.</p>	
14	Fframwaith Rheoli Risg a'r 5 Prif Risg	Medi 2015	Corfforaethol	3	<p>Cynhaliwyd yr archwiliad hwn fel rhan o'r cynllun cyfnodol Archwilio Mewnol a gymeradwywyd ar gyfer 2015/16.</p> <p>Comisiynodd yr UDA adolygiad o'r modd y defnyddir y Fframwaith Rheoli Risg yn haf 2014 a chanfuwyd:</p> <ul style="list-style-type: none"> <li>• Bod y modd y defnyddir y fframwaith risg ar draws y Cyngor yn anghyson</li> <li>• Nid yw'r berthynas rhwng cofrestrau risg y gwasanaethau a'r gofrestr gorfforaethol yn glir</li> <li>• Diffyg eglurder ynghylch y broses ar gyfer uwchgyfeirio neu atborth; a</li> <li>• Nid yw risg wedi ei halinio'n dda gyda'r broses gynllunio a</li> </ul>	Rhesymol

	Teitl yr Adroddiad	Dyddiad	Gwasanaeth	Cyfanswm Argymhellion yr Archwiliad	Negeseuon Allweddol	Lefel Sicrwydd
					<p>rheoli perfformiad.</p> <p>Mae'r Polisi a'r Prosesau wedi cael eu hadolygu ac mae uwch swyddogion a staff wedi cael hyfforddiant. Mae Cofrestrau Risg y Gwasanaethau wrthi'n cael eu hadolygu a'u hymgorffori i'r Broses cynllunio Busnes ac roedd Cofrestr Risg Gorfforaethol ddiwygiedig wedi cael ei sefydlu erbyn diwedd Chwarter 1 yn 2015.</p> <p>Ym mhrif ganfyddiadau'r adolygiad, nodwyd nad yw Cynlluniau Darparu Gwasanaeth bob amser yn cael eu cyflwyno'n brydlon ac o fewn amserlen gyda'r holl adrannau wedi eu cwblhau gan gynnwys y cysylltiadau i'r Cofrestrau Risg.</p> <p>Nid oedd tystiolaeth o'r rheoliadau cyfredol mewn perthynas â'r Gofrestr Risg Gorfforaethol bob amser ar gael.</p> <p><b>Barn:</b> Cafwyd barn archwilio Sicrwydd Rhesymol yn dilyn yr adolygiadau gyda dau o argymhellion categori Canolig ac un argymhelliad categori Isel yn cael eu cytuno gyda'r rheolwyr.</p>	
15	Llywodraethu Gwybodaeth – Adolygiad Blynyddol o Gydymffurfiaeth	Hydref 2015	Corfforaethol	7	<p>Cynhaliwyd archwiliad o Lywodraethu Gwybodaeth - Adolygiad Blynyddol o Gydymffurfiaeth fel rhan o'r cynllun cyfnodol Archwilio Mewnol a gymeradwywyd ar gyfer 2015/16.</p> <p>Y canfyddiadau allweddol o'r adolygiad yw:</p> <ul style="list-style-type: none"> <li>Nid yw contractwyr trydydd parti sy'n prosesu data personol ar ran y Cyngor wedi cael eu nodi er mwyn sicrhau bod Cytundeb Prosesu Data priodol wedi cael ei weithredu ac nid yw Cytundebau Prosesu Data ar gael ar gyfer pob Contract 'Categori 1'.</li> <li>Nid oes unrhyw systemau, prosiectau neu brosesau wedi</li> </ul>	

	Teitl yr Adroddiad	Dyddiad	Gwasanaeth	Cyfanswm Argymhellion yr Archwiliad	Negeseuon Allweddol	Lefel Sicrwydd
					<p>cael eu gweithredu yn ystod yr adolygiad archwilio ac o'r herwydd nid oedd unrhyw dystiolaeth o Aseidiadau o'r Effaith ar Breifatrwydd a gynhaliwyd ar gael i'w hadolygu gan yr archwiliwr.</p> <ul style="list-style-type: none"> <li>Nid oedd yr holl Berchenogion Asedau Data (PAD) yn gallu rhoi sicrwydd bod mesurau priodol yn eu lle i storio, symud, cadw a chael gwared ar gofnodiadau'n ddiogel mewn sefydliadau y tu allan i'r Pencadlys.</li> <li>Nid oes gan y Cyngor weithdrefnau ar gyfer rheoli cofnodiadau electronig sy'n cynnwys data cyfrinachol.</li> <li>Ni fedrir rhoi sicrwydd ynghylch a yw asesiad wedi ei gynnal o ddata personol a rennir ar hap oherwydd nid oedd y data ar gael i roi prawf arno.</li> <li>Nid yw'r holl staff yn cydymffurfio gyda'r Polisi Deg Glir a weithredwyd gan Reolwyr.</li> <li>Nid yw rhybuddion preifatrwydd y Cyngor a gyhoeddwyd gan bob gwasanaeth yn glir, yn gyson ac ar gael i gasglu, prosesu a rhannu data.</li> <li>Nid oes unrhyw gofnod canolog o'r holl rhybuddion preifatrwydd ac nid oedd unrhyw dystiolaeth fod rhybuddion preifatrwydd wedi cael eu trosglwyddo i'r templed corfforaethol ar gyfer rhybuddion preifatrwydd.</li> <li>Nid oedd unrhyw adroddiad ysgrifenedig wedi cael ei gyflwyno i'r UDA ynghylch digwyddiadau'n ymwneud â diogelwch data, achos y rheiny ac effeithiolrwydd yr ymateb yn unol â'r Polisi ar gyfer Digwyddiadau Diogelwch Data. Cydnabuwyd bod yr UDA wedi bod yn</li> </ul>	

	Teitl yr Adroddiad	Dyddiad	Gwasanaeth	Cyfanswm Argymhellion yr Archwiliad	Negeseuon Allweddol	Lefel Sicrwydd
					<p>cael gwybod ar lafar am unrhyw ddigwyddiadau.</p> <p><b>Barn:</b> Cafwyd barn archwilio Sicrwydd Rhesymol yn dilyn yr adolygiadau gyda phump o argymhellion categori Canolig a dau argymhelliad categori Isel yn cael eu cytuno gyda'r rheolwyr.</p>	

**CRYNODEB O YMCHWILIADAU ARBENNIG – 1 EBRILL 2015 I 31 HYDREF 2015**

Rhif y Dasg	Math o Ddigwyddiad	Nifer y Dyddiau	Sylwadau / Canlyniad
1955.14/15	Ysgol – honiad ynghylch anghysonderau ariannol	4.70	Gwnaed argymhellion i roi sylw i arferion gwael o ran cadw cofnodiadau ariannol.
2006.14/15	Uned Ailgylchu	0.34	Ystyrir bod y mesurau sydd ar gael i atal lladrad o'r safle yn ddigonol ac mae darpariaeth dda o ran camerâu goruchwylio. Ni fedrir cymryd unrhyw gamau pellach mewn perthynas â'r honiad diennw hwn.
005	£100 o arian parod ar goll	4.53	Mae ymchwiliad yr Heddlu i'r digwyddiad bellach wedi cau. Nodwyd gwendidau gan y rheolwyr a gweithredwyd ar unwaith ar fesurau i gryfhau'r gweithdrefnau.
010	Ysgol – Dwyn Arian	7.03	Y troseddwr wedi ymddiswyddo a'r ymchwiliad wedi'i gau.
014	Depo - Dwyn Diesel	3.11	Ymchwiliad yr Heddlu'n parhau.
017	Cyfeiriad gan LIC – Lwfans i Fyfyriwr Anabl – Taliadau Anghymwys	5.36	Cyfnod Drafft – Dim argymhellion wedi eu gwneud mewn perthynas â'r cyfeiriad hwn oherwydd nid yr Awdurdod Lleol sydd mwyach yn gweinyddu'r Lwfansau i Fyfyriwr Anabl.
022	Agor atyniad i ymwelwyr heb awdurdod	18.31	Yr ymchwiliad wedi dod i ben. Adroddiad wrthi'n cael ei baratoi ar hyn o bryd.
031	Gweithiwr yn gwneud gwaith cyflogedig pan oedd i ffwrdd yn sâl	0.20	Dim digon o wybodaeth i gyfiawnhau ymchwiliad pellach. Cyfeiriad ebost yn unig oedd yr unig dystiolaeth o gyflogaeth ychwanegol.
032	Dwyn arian personol o ystafell ddosbarth mewn ysgol	2.64	Ymchwiliad yr Heddlu'n parhau. CCFP yn ymgynghori gyda'r Heddlu ynghylch camau pellach.
	Achos posibl o dorri rheolau data – post a ddanfonwyd â llaw	1.82	CCFO yn ymgynghori gyda'r Swyddog Gwybodaeth Gorfforaethol a Staff y Dderbynfa ynghylch mabwysiadu rhyw ddull o gofnodi post preifat/cyfrinachol a ddanfonir â llaw
<b>CYFANSWM NIFER Y DYDDIAU</b>		<b>48.00</b>	

<b>CYNGOR SIR YNYS MÔN</b>	
<b>PWYLLGOR:</b>	<b>PWYLLGOR ARCHWILIO A LLYWODRAETHIANT</b>
<b>DYDDIAD:</b>	<b>8 RHAGFYR 2015</b>
<b>TEITL YR ADRODDIAD:</b>	<b>ADOLYGIAD O'R PROTOCOL AR ÔL EI DDIWYGIO A'I DDIWEDDARU</b>
<b>ADRODDIAD GAN:</b>	<b>PENNAETH ARCHWILIO MEWNOL – MIKE HALSTEAD</b>
<b>SWYDDOG CYSWLLT:</b>	<b>RHEOLYDD ARCHWILIO – SIONED PARRY</b>

**Natur a Rheswm dros Adrodd** – cydymffurfio gyda gofynion Safonau Archwilio Mewnol Sector Cyhoeddus y DU a Safonau DU CIPFA a ddaeth i rym ar 1 Ebrill 2013 lle mae'n rhaid i'r Pennaeth Archwilio ddilyn i fyny camau gweithredu a gymerwyd gan reolwyr yn codi o'i drafodaethau

## **1. RHAGARWEINIAD**

- 1.1 Mae gan y Gwasanaeth Archwilio Mewnol Broctocol Archwilio Mewnol y cytunwyd arno gydag uwch reolwyr sy'n nodi'r gwahanol gamau ar gyfer ymgysylltiadau Archwilio Mewnol a'r amserlenni ar gyfer cyflawni'r rhain.
- 1.2 Yn y Protocol Archwilio Mewnol hwn, nodir methodoleg ac amserlenni y cytunwyd arnynt ar gyfer cynllunio, perfformiad a rhoi gwybod am ganlyniadau adolygiadau Archwilio Mewnol yn unol â Safonau Archwilio Mewnol y Sector Cyhoeddus. Yn y Protocol, nodir yr hyn sydd ei angen gan y Gwasanaeth Archwilio Mewnol a'i gleientiaid er mwyn cyflawni yn y modd gorau'r amcanion archwilio a bennwyd.
- 1.3 Mewn adroddiad a gyflwynwyd i'r Pwyllgor Archwilio a Llywodraethiant ar 27 Gorffennaf 2015, nododd y Pennaeth Archwilio Mewnol Dros Dro y gwaith yr oedd angen ei wneud er mwyn gwella'r broses ar gyfer casglu'r data a oedd yn ymwneud ag argymhellion y cytunwyd arnynt a'r modd y caiff cynnydd o ran eu gweithredu ei fonitro fel y gellir cyflwyno adroddiadau cywir i'r Uwch Dîm Arweinyddiaeth a rhoddi sicrwydd i'r Pwyllgor Archwilio a Llywodraethiant.
- 1.4 Ni fedrir gwella'r fframwaith rheolaeth fewnol na leihau'r risgiau cysylltiedig hyd oni fydd yr argymhellion wedi cael eu gweithredu'n llawn. Caiff proses Ddilyn i Fyny a Monitro i roi sicrwydd fod yr argymhellion y cytunwyd arnynt wedi cael eu gweithredu o fewn yr amserlenni a bennwyd yn y Cynllun Gweithredu yn yr Adroddiad Terfynol ei nodi ym Mharagraffau 10 ac 11 y Protocol Archwilio Mewnol sydd ynghlwm. Mae'r trefniadau Dilyn i Fyny ar gyfer sefydliadau (Cartrefi ar gyfer yr Henoed a Phlant, Canolfannau Gofal Dydd, Canolfannau Hamdden, Llyfrgelloedd, Amgueddfeydd ac ati) yr un fath ac eithrio archwiliadau ysgolion a amlinellir ar Dudalen 13, Paragraff 6.
- 1.5 Mae'r Protocol wedi cael ei adolygu a'i ddiweddarau'n unol â rheoliadau a gweithdrefnau cyfredol.

## **2. CAMAU GWEITHREDU ANGENRHEIDIOL**

- 2.1 Mae'r Protocol Archwilio Mewnol yn cael ei gyflwyno yma er gwybodaeth ac er sylwadau'r Pwyllgor Archwilio.





**CYNGOR SIR  
YNYS MÔN  
ISLE OF ANGLESEY  
COUNTY COUNCIL**

<b>Teitl:</b>	<b>PROTOCOL ARCHWILIO MEWNOL</b>
<b>Dyddiad yr Adolygiad diwethaf:</b>	<b>PWYLLGOR ARCHWILIO - 8 Rhagfyr 2015</b>
<b>Dyddiad yr Adolygiad nesaf:</b>	<b>PWYLLGOR ARCHWILIO – Ebrill 2017</b>
<b>Awdur:</b>	<b>RHEOLWR ARCHWILIO</b>

## **PROTOCOL AR GYFER ARCHWILIO MEWNOL**

### **Cyflwyniad**

Mabwysiadodd y Gosodwyr Safonau Archwilio Mewnol Perthnasol (RIASS) gyfres gyffredin o Safonau Archwilio Mewnol ar gyfer y Sector Cyhoeddus (PSIAS) o 1 Ebrill 2013. Mae'r PSIAS yn cwmpasu elfennau mandadol Fframwaith Arferion Proffesiynol Rhyngwladol (IPPF) Sefydliad yr Archwilwyr Mewnol (IIA). Y RIASS perthnasol ar gyfer llywodraeth leol yn y Deyrnas Unedig yw CIPFA. (PSIAS – Trosolwg o'r Fframwaith)

### **Pwrpas y Protocol**

Mae'r Cyngor wedi mabwysiadu'r Safonau Archwilio Mewnol ar gyfer y Sector Cyhoeddus (PSIAS) a rhaid i'r holl weithgareddau Archwilio Mewnol gydymffurfio gyda'r safonau hyn. Mae'r Safonau Archwilio Mewnol ar gyfer y Sector Cyhoeddus yn cynnwys, ymysg eraill, safonau sy'n ymwneud â'r isod:

- Cynllunio Ymgysylltiad (PSIAS 2200) sy'n ymwneud ag Amcanion Ymgysylltiad, Sgôp, Adnoddau a Rhaglenni Gwaith (PSIAS 2210; 2220; 2230 & 2240).
- Cyflawni'r Ymgysylltiad (PSIAS 2300) sy'n cynnwys Goruchwylio Ymgysylltiad (2340).
- Rhoi gwybod am Ganlyniadau (PSIAS 2400) sy'n cynnwys y Meini Prawf ar gyfer Cyfathrebu (2410) a Rhannu Canlyniadau (2440).
- Monitro Cynnydd (PSIAS 2500) sy'n cynnwys sefydlu proses ddilyn i fyny er mwyn monitro a sicrhau bod rheolwyr wedi gweithredu'n effeithiol

(2500 A1) a monitro rhannu canlyniadau ymgysylltiadau ymgynghori (2500 A2).

Yn y Protocol Archwilio Mewnol hwn, nodir methodoleg ac amserlenni y cytunwyd arnynt ar gyfer cynllunio, perfformiad a rhoi gwybod am ganlyniadau adolygiadau Archwilio Mewnol yn unol â Safonau Archwilio Mewnol y Sector Cyhoeddus. Yn y Protocol, nodir yr hyn sydd ei angen gan y Gwasanaeth Archwilio Mewnol a'i gleientiaid er mwyn cyflawni yn y modd gorau yr amcanion archwilio a bennwyd.

## **Diffiniad o Archwilio Mewnol**

Caiff Archwilio Mewnol ei ddiffinio fel a ganlyn yn y Safonau Archwilio Mewnol ar gyfer y Sector Cyhoeddus:

*“Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.” (PSIAS – adran 3)*

## **Amcanion Archwilio**

Amcan unrhyw archwiliad yw cynorthwyo a chefnogi rheolwyr i nodi cryfderau a gwendidau mewn systemau a gwella'r systemau ar gyfer llywodraethiant, rheoli risg a rheolaeth fewnol. Er mwyn cyrraedd y nod cyffredin hwn, rhaid i'r naill barti a'r llall gyfathrebu a chydweithio drwy gydol y broses er mwyn sicrhau fod yr archwiliad yn diwallu anghenion yr adran gleient a'r sefydliad yn ei gyfanrwydd. Pwrpas y protocol hwn yw darparu model o system y gall Archwilwyr a Chleientiaid ei dilyn ac er mwyn sicrhau mewnbwn i'r broses gan yr Adran Gleient. Dan rai amgylchiadau, mae'n bosib y gellir cyfiawnhau gwyro o'r model hwn.

Nid yw'r protocol hwn ond yn ymwneud ag archwiliadau cynlluniedig a nodwyd yn y rhaglen archwilio ac nid yw'n cynnwys ymchwiliadau arbennig neu archwiliadau sy'n golygu y bydd yr archwiliwr yn ymweld yn ddirybudd.

### **1. Cynllunio Archwiliad**

- 1.1 Yn unol â'r Safonau Archwilio Mewnol ar gyfer y Sector Cyhoeddus, y prif swyddog archwilio sy'n gyfrifol am ddatblygu cynllun yn seiliedig ar risg. Bydd y prif swyddog archwilio yn cymryd i ystyriaeth fframwaith rheoli risg y sefydliad gan gynnwys defnyddio'r lefel awch o ran risg a osodwyd gan reolwyr ar gyfer gwahanol weithgareddau neu rannau o'r sefydliad. Onid oes fframwaith ar gael, bydd y prif swyddog archwilio yn defnyddio ei farn/barn ei hun ynglŷn â'r risgiau ar ôl ystyried mewnbwn gan uwch reolwyr a'r Pwyllgor Archwilio a Llywodraethiant. Rhaid i'r prif swyddog archwilio adolygu ac addasu'r cynllun yn ôl yr angen, mewn ymateb i newidiadau ym musnes, risgiau, gweithrediadau, rhaglenni, systemau a dulliau rheoli'r sefydliad. (PSIAS 2010 - Cynllunio)
- 1.2 Bydd y broses o gynllunio archwiliad yn cael ei wneud yn flynyddol ym mis lonawr a Chwefror ac fe'i cynllunnir trwy wneud asesiad risg o holl feysydd y sefydliad. Byddir yn cytuno ar y rhan berthnasol o'r cynllun archwilio gyda phob

Gwasanaeth unigol cyn pob blwyddyn ariannol. Canlyniad hyn oll yw bod pob uwch reolydd yn cael gwybod am bob maes o dan eu rheolaeth, y mae'r Archwiliwr Mewnol yn bwriadu ei archwilio yn ystod y flwyddyn sydd i ddod.

Mae'r broses cynllunio'n gyfle i gael trafodaeth rhwng Archwilio Mewnol a'r Gwasanaethau i nodi unrhyw feysydd lle cafwyd newid neu bryder yn y meysydd sydd i'w hadolygu. Bydd y materion fydd yn cael eu trafod yn cael eu bwydo i mewn i'r cyfnod cynllunio ar gyfer yr archwiliadau hyn. Mae cael ymwneud uwch reolwyr y Cyngor yn y broses hon yn hanfodol er mwyn sicrhau bod archwiliadau yn cael eu dylunio er mwyn ychwanegu'r gwerth mwyaf i bob maes.

Bydd y cyfnod cynllunio yn golygu cael trafodaeth ar ddyddiadau bras ar gyfer gwneud yr archwiliadau er mwyn osgoi amseroedd prysur i'r adrannau ac i darfu cyn lleied ag sy'n bosibl ar waith yr adran. Lle bo'n bosibl, bydd archwilio mewnol yn dylunio'r rhestr archwilio o gwmpas y dyddiadau bras hyn. Fodd bynnag, er mwyn ffitio i mewn gyda gofynion yr Archwiliwr Allanol, neu er mwyn sicrhau bod unrhyw sgiliau penodol sydd eu hangen i gwblhau rhai adolygiadau ar gael, efallai y bydd raid newid yr amseroedd y cytunwyd arnynt yn dilyn trafodaethau gyda'r Gwasanaethau.

Er mwyn i bob archwiliad fod yn hollol gefnogol i'r rheolwyr ac i ychwanegu gwerth mae'n hanfodol bod rheolwyr ac archwilio mewnol yn gweithio gyda'i gilydd a bod yr Archwiliwr Mewnol yn gallu mynd at y bobl a'r wybodaeth iawn ar yr amser iawn.

- 1.3 Pan fo'r Archwiliwr yn barod i ddechrau unrhyw archwiliad arbennig sy'n cael ei nodi yn y Cynllun Archwilio, byddir yn hysbysu'r uwch reolwr perthnasol trwy femorandwm **o leiaf 7 niwrnod cyn dyddiad arfaethedig y cyfarfod sgopio**. Fe ddylai'r memorandwm roddi disgrifiad byr o'r cylch gorchwyl a fwriedir, er y gellir cael amgylchiadau lle nad yw'n bosibl i'r Archwiliwr lunio'r cylch gorchwyl a fwriedir ar yr amser hwn (e.e. system newydd nad yw wedi ei harchwilio cyn hynny). Os yn bosibl, fe ddylid hefyd roddi dyddiad ar gyfer dechrau'r gwaith.
- 1.4 Fel cam cychwynol yr archwiliad, bydd cyfarfod sgopio yn cael ei gynnal rhwng yr Archwiliwr a'r Penaeth(iaid) Gwasanaeth **o leiaf 7 niwrnod cyn rhyddhau'r daflen cynllunio archwiliad**. Pwrpas y cyfarfod hwn yw trafod y meysydd y mae'r Archwiliwr wedi eu hasesu fel rhai sydd â risg digonol i fod angen eu cynnwys yn yr archwiliad a hefyd i ystyried pryderon a blaenoriaethau'r client ac i fwydo'r meysydd hyn i mewn i'r broses cynllunio er mwyn cytuno ar gylich gorchwyl terfynol yr archwiliad.  

Fodd bynnag, wrth lunio'r cylch gorchwyl, fe ddylid nodi bod rhaid i'r Archwiliwr gynnal ei h/annibyniaeth ac ni all cleientiaid fynnu bod meysydd yn cael eu tynnu ymaith o'r cylch gorchwyl os yw asesiad risg yr archwiliwr yn nodi y dylai'r maes penodol hwnnw gael ei gynnwys. Yn hyn o beth, bydd raid i Archwilio Mewnol gynnwys meysydd y bydd yn rhaid eu cael er mwyn i Archwilio Allanol a chydranddeiliaid gael sicrwydd o'u gwaith.
- 1.5 Bydd y cyfarfod sgopio hefyd yn nodi'r person fydd yn gweithredu fel y prif bwynt cyswllt yn ystod yr archwiliad. Gall y Swyddog Cyswllt a enwebwyd fod yn uwch reolwr neu'n rheolwr o fewn y Gwasanaeth sy'n gyfrifol am y maes sy'n cael ei archwilio.

- 1.6 Bydd y cyfarfod sgopio hwn hefyd yn caniatáu i'r Archwiliwr a'r client nodi ffynonellau defnyddiol o wybodaeth y gall yr Archwiliwr eu defnyddio yn ystod yr adolygiad.
- 1.7 Y pwynt olaf i'w gytuno yn y cyfarfod sgopio fydd cyfnod amser yr archwiliad h.y. pa bryd y bydd yn dechrau, am ba hyd y disgwylir i'r gwaith barhau a pha bryd y bydd y cyfarfod cloi yn cael ei gynnal. Bydd y cyfnod amser yn dibynnu ar y math o archwiliad a pha mor ddyrws fydd y gwaith a wneir a rhaid pwysleisio na fydd y dyddiau a benodir yn ddyddiau gwaith dilynol gan y bydd y gwaith yn cael ei wneud ochr yn ochr â gwaith a phrosiectau archwilio eraill.
- 1.8 Ar gyfer archwiliadau o natur gorfforaethol fydd yn mynd i'r afael â materion sefydliad cyfan, bydd y memorandwm cychwynnol yn cael ei e-bostio i'r Prif Weithredwr ac ef/hi fydd yn penderfynu pa uwch reolwr fydd yn arwain ar ran y Cyngor. Cytunir ar y Daflen Cynllunio Archwiliad gyda'r uwch reolwr arweiniol hwn/hon.
- 1.9 Bydd canlyniadau'r cyfarfod sgopio yn cael eu rhoi i mewn ym mhapurau gweithio'r Archwiliad Mewnol ac yn cael eu rhoi i'r client fel Taflen Cynllunio Archwiliad (Briff Archwilio) **o fewn 7 diwrnod i'r cyfarfod sgopio**. Bydd y ddogfen yn nodi amcanion yr archwiliad a'r cyfyngiadau o ran ei sgôp. Bydd dyddiad dechrau gwaith maes yr archwiliad a'r dyddiad y rhagwelir y daw i ben hefyd yn cael eu cynnwys. Rhaid cytuno ar gynnwys y ddogfen hon a'i harwyddo gan y Pennaeth Gwasanaeth neu'r swyddog cyswllt a enwebwyd cyn dechrau'r gwaith maes.
- 1.10 Bydd y Daflen Cynllunio Archwiliad yn cynnwys manylion am yr wybodaeth a'r data allweddol y bydd yr Archwiliwr eu hangen ar ddechrau'r archwiliad. Fe all hyn gynnwys copïau o nodiadau gweithdrefnau perthnasol, siartiau trefnu, gwahanol adroddiadau system, copïau o gofnodion cyfarfodydd ac yn y blaen. Dylid neilltuo digon o amser rhwng dyddiad rhoi allan y Daflen Cynllunio Archwiliad a dyddiad gwaith maes yr archwiliad i ganiatáu amser i'r rheolwyr ganfod a choladu'r wybodaeth hon ar gyfer diwrnod dechrau'r gwaith maes.
- 1.11 Dylai rheolwr ddarparu gwybodaeth yn electronig lle mae hynny'n bosibl oherwydd bydd Gwasanaeth Archwilio Mewnol yn cynhyrchu ffeiliau a phapurau archwilio electronig lle bynnag y bydd hynny'n bosibl.

## 2. Cynnal yr Archwiliad

- 2.1 Bydd yr archwiliad yn cael ei gynnal wedyn gydag unrhyw gwestiynau ac atborth cyffredinol yn cael eu cyfeirio i'r Swyddog Cyswllt.
- 2.2 Os bydd canfyddiadau cychwynnol yr archwiliad yn nodi bod risgiau neu broblemau arwyddocaol neu ffactorau annisgwyl, bydd y rhain yn cael eu cyfeirio yn ôl i'r uwch reolwr perthnasol a bydd unrhyw waith ychwanegol yn cael ei drafod. Os nodir gwendidau rheoli arwyddocaol sy'n golygu bod angen gweithredu ar unwaith, yna bydd **adroddiad dros dro** yn manylu ar y gwendidau hyn yn cael ei gyhoeddi gan yr Archwiliwr Mewnol fydd hefyd yn nodi'r camau sydd i'w cymryd i liniaru neu i ddileu'r gwendidau hynny.
- 2.3 Bydd yr Archwiliwr yn cwblhau profion archwilio a bydd y gwaith yn cael ei adolygu gan Reolwr yr Archwiliad neu Uwch Archwiliwr Mewnol er mwyn sicrhau bod yr holl waith a nodwyd yn y Daflen Cynllunio Archwiliad wedi ei wneud yn

foddhaol a bod safon yr archwiliad yn unol â gofynion y Llawlyfr Archwilio a'r Safonau Archwilio Mewnol ar gyfer y Sector Cyhoeddus.

- 2.4 Bydd yr Archwiliwr yn hysbysu'r Swyddog Cyswllt ynglŷn â chynnydd cyffredinol yr adolygiad gan nodi a oes pethau'n dal yr archwiliad yn ôl neu'n nodi a ydyw'n rhagweld y bydd oedi sylweddol am unrhyw reswm. Gellir dod i gytundeb wedyn ar ddyddiad newydd i'r cyfarfod cloi.

### 3. Cyfarfodydd Di-briffio

- 3.1 Oni bai iddo gael ei nodi gan yr uwch reolwr perthnasol yn y cyfarfod cychwynnol, bydd cyfarfod di-briffio'n cael ei gynnal rhwng yr Archwiliwr, yr uwch reolwr ac unrhyw swyddog arall a enwebwyd gan y Pennaeth Gwasanaeth (fel arfer y Swyddog Cyswllt) **o fewn 7 diwrnod i gwblhau'r gwaith maes Archwilio** er mwyn trafod yr hyn a ganfuwyd, y casgliadau a'r argymhellion. Nid oes raid i'r uwch reolwr fynychu'r cyfarfod os yw ef/hi'n dymuno hynny ac fe all ddirprwyo'r broses di-briffio i'r Swyddog Cyswllt.
- 3.2 Bwriad y cyfarfodydd di-briffio yw rhoddi atborth ar ganlyniadau'r Archwiliad ac er mwyn i'r rheolwyr adolygu'r gwaith a wnaed ac i drafod unrhyw gamgymeriadau ffeithiol neu gamddealltwriaeth yn y gwaith a wnaed gyda'r Archwiliwr. Byddir hefyd yn defnyddio'r cyfarfodydd er mwyn adolygu'r argymhellion ac i sicrhau eu bod yn addas i'r ffordd y mae adrannau ac adeiniau unigol yn gweithredu. Dylai'r Archwiliwr sicrhau fod y ffeil archwilio ganddynt gan gynnwys tystiolaeth i gefnogi'r hyn a ganfuwyd fel yn briodol. Dylid sicrhau yn y cyfarfodydd di-briffio nad oes unrhyw beth annisgwyl i'r rheolwyr yn yr adroddiadau drafft ac i wneud pethau'n haws i'r rheolwyr ymateb pan gaiff y drafft ei roi allan. Bydd arwydd ynglŷn â'r farn CAG terfynol ar gyfer yr adroddiad hefyd yn cael ei ddarparu yn y cyfarfod di-briffio.
- 3.3 Os bydd y rheolwyr yn credu y gallant ddarparu gwybodaeth bellach ynglŷn â materion a godwyd yn y cyfarfod di-briffio, yna bydd Archwilio Mewnol yn cymryd y wybodaeth hon i ystyriaeth cyn llunio'r adroddiad drafft. Fodd bynnag, rhaid i'r wybodaeth ychwanegol fod yn berthnasol i'r materion a godwyd ac ar gael i Archwilio Mewnol er mwyn sicrhau fod cydymffurfio gyda'r cyfnod amser y penderfynwyd arno i ryddhau'r adroddiad drafft (h.y. 14 diwrnod o ddyddiad y cyfarfodydd di-briffio).
- 3.4 Ar ddiwedd y cyfarfod di-briffio gofynnir i gynrychiolwyr y rheolwyr (Pennaeth Gwasanaeth ac/neu Swyddog Cyswllt) fydd yn bresennol i arwyddo'r daflen di-briffio baratowyd gan Archwilio Mewnol fydd yn dweud bod y materion ynddi wedi eu trafod yn y cyfarfod hwn. Bydd cynrychiolydd y Rheolwyr yn arwyddo i gadarnhau'r materion a drafodwyd ac ni fydd angen unrhyw gytundeb ynglŷn â'u cywirdeb na'u cynnwys ar yr adeg hon.
- 3.5 Yn y cyfarfod cloi efallai y gwelir bod angen i'r Archwiliwr wneud gwaith pellach er mwyn gwirio rhai pwyntiau a godwyd neu i gyfeirio at wybodaeth bellach a nodwyd gan y rheolwyr. Mewn amgylchiadau o'r fath, bydd yr Archwiliwr yn cynnal y profion ychwanegol fydd eu hangen ac yn adolygu canfyddiadau'r archwiliad fel bo angen. Bydd cyfle'n cael ei roi i'r client benderfynu a ydyw'n dymuno derbyn atborth ar y pwyntiau ychwanegol hyn trwy ail gyfarfod di-briffio neu trwy gyfrwng adroddiad drafft ffurfiol.

#### 4. Adroddiadau Drafft

- 4.1 Bydd yr Adain Archwilio Mewnol yn rhyddhau adroddiad drafft o'r canfyddiadau, y casgliadau a'r argymhellion, i'r unigolion a nodir yn y Daflen Cynllunio Archwiliad **o fewn 14 diwrnod i'r cyfarfod di-briffio cychwynnol.**
- 4.2 Ar gyfer yr archwiliadau a nodir fel archwiliadau corfforaethol, bydd y cyfarfod di-briffio yn cael ei gynnal rhwng yr Archwiliwr a'r uwch reolwr sy'n arwain. Nodir yma ei bod yn bosibl na fydd y swyddog hwn mewn sefyllfa i ymateb i'r holl bwyntiau a godir ac y bydd angen ymgynghori gydag adrannau eraill. I bwrpas ymgynghori, caniateir rhagor o amser i ymateb i'r adroddiad drafft.

#### 5. Darparu Ymatebion

- 5.1 Disgwylir i ymatebion y rheolwyr, yn cynnwys y cyfnodau amser ac enw'r gweithiwr cyfrifol a enwebwyd ar gyfer gweithredu, gael eu dychwelyd i'r Adain Archwilio **o fewn 14 diwrnod i ddyddiad rhyddhau'r adroddiad drafft.** Os nad yw'n bosibl cwblhau erbyn yr amser cau a osodwyd, fe ddylai'r uwch reolwr perthnasol neu'r Swyddog Cyswllt gysylltu gyda'r Rheolwr Archwilio i drafod y mater ac i gytuno ar ddyddiad cau newydd.
- 5.2 Bwriad y Rheolwr Archwilio yw cytuno ar yr holl adroddiadau a roddir allan ac fe gaiff cleientiaid bob cyfle a chefnogaeth i ddarparu ymateb. Er mwyn i'r broses hon weithio, mae'n bwysig bod y rhai fydd yn ymateb i'r adroddiad drafft yn bresennol yn y cyfarfod di-briffio.
- 5.3 Oherwydd bod gan y Rheolwr Archwilio gyfrifoldeb i hysbysu ac i roi sicrwydd i'r Swyddog A151 ar safon rheolau mewnol sy'n gweithredu o fewn y systemau, bydd **copi o adroddiadau drafft** unrhyw archwiliad y rhoddwyd iddo farn archwilio 'Sicrwydd Coch' dan **fethodoleg CAG Archwilio Mewnol** yn cael ei anfon at y Swyddog A151. Os bydd canfyddiadau'r archwiliad yn dangos gweithgareddau anghyfreithlon, neu weithgareddau allai gyfateb i gamweinyddu, bydd copi o'r adroddiad yn cael ei anfon at Swyddog Monitro'r Cyngor. Mewn rhai achosion, efallai y bydd angen cyfeirio adroddiadau at swyddogion eraill gyda chyfrifoldeb penodol dros feysydd yr ymdrinnir â hwy yn yr adroddiad.
- 5.4 Rhaid trin adroddiadau archwilio fel dogfennau cyfrinachol i'r gwasanaeth ac yn y cyfnod drafft ni fydd yr Archwiliwr yn ei ryddhau i unrhyw berson arall ar wahân i'r rhai a nodir fel derbynwyr yr adroddiad drafft, oni bai fod cytundeb rhwng yr Archwiliwr a'r uwch reolydd priodol. Fodd bynnag, mae hawl gan y Swyddog Adran 151 neu'r Swyddog Monitro i gael copïau o adroddiadau drafft. Mewn achosion o'r fath byddir hefyd yn darparu copïau o unrhyw ymatebion fydd wedi eu derbyn gan Wasanaethau.
- 5.5 Lle bo'r canfyddiad penodol ac/neu argymhelliad yn ymwneud â systemau neu reoliadau mewnol sy'n cael eu gweithredu gan Wasanaeth(au) arall yna bydd y cefndir i hynny, a chopi o'r canfyddiad penodol ac/neu argymhelliad yn cael ei anfon at y Gwasanaeth hwnnw am ei ymateb. Bydd unrhyw ymatebion a geir yn cael eu cynnwys wedyn yn yr adroddiad terfynol. Rhaid i'r gwasanaethau hyn barchu cyfrinachedd pob adroddiad archwiliad.
- 5.6 Dylai'r cleientiaid hefyd sicrhau nad oes neb yn cael gweld yr adroddiad ond y rhai a nodwyd fel derbynwyr yr adroddiad neu swyddogion eraill y bydd angen eu mewnbwn er mwyn i'r Gwasanaeth fedru darparu ymateb. Mae adroddiadau

drafft yn cael eu cyfri fel gwaith sy'n mynd rhagddo ar hyn o bryd ac ni ddylai rheolwyr eu cylchredeg yn eang.

- 5.7 Byddir yn rhoddi pob cyfle a chymorth i'r client ddarparu ymateb i adroddiadau drafft ond oni cheir ymateb anfonir nodyn atgoffa terfynol at yr uwch reolwr perthnasol a byddir yn adrodd am unrhyw ddiffyg ymateb i'r Prif Weithredwr ac i'r Pwyllgor Archwilio a Llywodraethiant.
- 5.8 Mae'r Pwyllgor Archwilio a Llywodraethiant wedi gofyn am i adroddiad gael ei gynnwys yn Adroddiad Cynnydd y Rheolwr Archwilio ar yr holl adroddiadau drafft na chafwyd ymateb iddynt o fewn 3 mis i'w rhyddhau.

## **6. Rhyddhau Adroddiadau Terfynol**

- 6.1 **Bydd adroddiad terfynol yn cael ei ryddhau o fewn 7 diwrnod i dderbyn y cyfan o'r ymatebion gan y Rheolwyr.** Rhyddheir yr adroddiad terfynol i'r rhai a nodwyd ar y Daflen Cynllunio Archwiliad yn unig.
- 6.2 Er mai bwriad y Rheolwr Archwiliad yw cytuno ar gynnwys yr adroddiad terfynol gyda'r Adran Client efallai y bydd achlysuron lle nad yw hyn yn bosibl. Lle ceir achosion lle na fedrir cytuno ar yr adroddiad, bydd y rhesymau pam nad yw'r Adran Client yn cytuno gyda'r canfyddiadau, y casgliad neu'r argymhellion a wnaed yn cael eu nodi yn yr adroddiad. Bydd unrhyw anghytuno hefyd yn cael ei nodi yn y Cynllun Gweithredu Rheolaethol lle bydd y Rheolwr Archwiliad yn rhoi manylion paham ei fod yn credu fod risg yn parhau os na cheir gweithredu rheolaethol i liniaru neu i gael gwared â'r gwendid a ganfuwyd.
- 6.3 Caiff adroddiadau terfynol eu rhoi i'r uwch reolwyr ac / neu'r Rheolwr(wyr) priodol a nodwyd ar gychwyn yr archwiliad yn y Daflen Cynllunio Archwiliad, a'r Swyddog Adran 151. Yn ychwanegol at hyn, caiff crynodebau o'r holl adroddiadau eu cynnwys yn adroddiadau cynnydd y Rheolwr Archwilio i'r Pwyllgor Archwilio. Bydd Crynodeb Gweithredol o'r holl adroddiadau a gafodd farn 'Sicrwydd Coch' hefyd yn cael eu cynnwys mewn adroddiadau cynnydd. Mae'r adroddiad cynnydd yn ddogfen gyhoeddus ac felly fe all y crynodeb gweithredol, gydag amser, fynd i'r parth cyhoeddus.
- 6.4 Bydd copïau o'r holl adolygiadau Archwilio Mewnol ac adroddiadau Sefydliad (nid cyfeiriadau) ar gael i aelodau'r Pwyllgor Archwilio a Llywodraethiant dim ond iddynt ofyn i'r Rheolwr Archwilio amdanynt. Darperir adroddiadau Archwilio Mewnol er defnydd yr Aelodau'n unig ac ni ddylid eu cyhoeddi neu eu cylchredeg ymhellach.
- 6.5 Fe all yr Archwiliwr Allanol hefyd ofyn am gopïau o adroddiadau Archwilio Mewnol Terfynol fel y gall adolygu safon y gwaith a wnaed. Bydd y gwerthusiad hwn yn penderfynu a fydd yr Archwiliwr Allanol yn cymryd sicrwydd o waith Archwilio Mewnol.
- 6.6 **Barn Archwilio** – Mae diffiniadau newydd o lefel sicrwydd ar gyfer 2015/16 yn gliriach ac yn fwy penodol ac yn rhoi sylw i'r flaenoriaeth a roddwyd i'r argymhellion, sef:-

LEFELAU SICRWYDD	DIFFINIAD
<b>SICRWYDD SYLWEDDOL</b>	Mae'r trefniadau ar gyfer llywodraethiant, rheoli risg a rheolaeth fewnol yn dda. Dim angen gweithredu o gwbl neu dim ond ar lefel isel. <b>Dim argymhellion blaenoriaeth uchel a hyd at 2 o argymhellion blaenoriaeth ganolig yn cael eu gwneud.</b>
<b>SICRWYDD RHESYMOL</b>	Mae'r trefniadau ar gyfer llywodraethiant, rheoli risg a rheolaeth fewnol yn rhesymol. Angen i reolwyr weithredu i lefel gymedrol i isel. <b>Dim argymhellion blaenoriaeth uchel yn cael eu gwneud.</b>
<b>SICRWYDD CYFYNGEDIG</b>	Mae'r trefniadau ar gyfer llywodraethiant, rheoli risg a rheolaeth fewnol yn gyfyngedig. Mae angen i reolwyr weithredu i lefel uchel i gymedrol. <b>Gwneir nifer o argymhellion blaenoriaeth uchel ac/neu ganolig.</b>
<b>SICRWYDD LLEIAF</b>	Mae diffyg sylweddol yn y trefniadau ar gyfer llywodraethiant, rheoli risg a rheolaeth fewnol. Mae angen i reolwyr weithredu ar lefel uchel mewn nifer o feysydd. <b>Gwneir nifer sylweddol o argymhellion blaenoriaeth uchel.</b>

## 7. Rheoli Ansawdd

- 7.1 Yn unol â gofynion y Safonau Archwilio Mewnol ar gyfer y Sector Cyhoeddus, rhaid i'r Rheolwr Archwilio ddatblygu a chynnal rhaglen sicrwydd ansawdd a gwella sy'n cynnwys yr holl agweddau ar weithgareddau archwilio mewnol. Rhaid dylunio'r rhaglen sicrwydd ansawdd a gwella fel y gellir gwerthuso cydymffurfiaeth gweithgareddau archwilio mewnol gyda'r Diffiniad o Archwilio Mewnol a'r Safonau a gwerthuso a yw archwilwyr mewnol yn defnyddio'r Côd Moeseg. Mae'r rhaglen hefyd yn asesu effeithlonrwydd ac effeithiolrwydd y gweithgareddau archwilio mewnol ac yn nodi cyfleoedd ar gyfer eu gwella. (Safon PSIAS 1300)
- 7.2 Er mwyn caniatáu i safon y gwasanaeth gael ei fonitro ac i nodi gwelliannau y gellir eu cyflwyno, bydd holiadur ansawdd yn cael ei gyflwyno gyda'r adroddiad terfynol. Dylid cwblhau a dychwelyd yr holiadur **o fewn 7 diwrnod i ryddhau'r adroddiad terfynol.**

## 8 Cwynion

- 8.1 Cynigir trefn gwyno i gleientiaid ar gyfer amgylchiadau lle mae'r cleient yn ystyried mewn achos penodol bod safon y gwasanaeth a ddarparwyd yn is na'r disgwyl.
- 8.2 Mae disgwyl yn y lle cyntaf i'r achwynydd drafod y gŵyn yn anffurfiol gyda'r Rheolwr Archwilio i ganfod a oes modd datrys y sefyllfa yn foddhaol heb fod angen cymryd camau ffurfiol.



- 8.3 Lle nad yw'n bosib datrys y mater yn anffurfiol, dylai'r achwynydd (neu ei Reolwr Llinell) wneud cwyn ysgrifenedig i'r Rheolwr Archwilio yn egluro natur y gŵyn a disgwyliad y cleient. Lle mae'r gŵyn yn ymwneud â gwaith y Rheolwr Archwilio, dylid cyflwyno'r gŵyn i'r Prif Weithredwr.
- 8.4 O fewn amser rhesymol, fel y cyflëir i'r achwynydd, bydd y Rheolwr Archwilio (neu'r Prif Weithredwr) yn ystyried y gŵyn ac, os bydd angen, yn trafod y mater gyda'r achwynydd, aelodau o staff y Gwasanaeth, neu unrhyw swyddog arall, fel yn briodol.
- 8.5 O fewn yr amser penodedig, bydd y Rheolwr Archwilio (neu'r Prif Weithredwr) yn ymateb yn ysgrifenedig i'r gŵyn. Bydd yr ymateb yn egluro unrhyw gamau i'w cymryd o ganlyniad i'r gŵyn neu'n egluro pam na fydd camau penodol yn cael eu cymryd.
- 8.6 Lle mae'r achwynydd, neu'i Reolwr Llinell, yn anfodlon gyda chanlyniad y gŵyn yn dilyn cam 8.5 uchod, gall yr achwynydd, neu'i Reolwr Llinell wneud apêl yn erbyn y penderfyniad. Dylid gwneud yr apêl yn ysgrifenedig i'r Prif Weithredwr gan ddatgan y rhesymau am yr apêl, a bydd camau 8.4 a 8.5 yn cael eu dilyn gan y Prif Weithredwr wrth ddelio gyda'r apêl. Bydd penderfyniad y Prif Weithredwr ar yr apêl yn derfynol.

## **9. Pwyllgor Archwilio a Llywodraethiant**

- 9.1 Bydd y Pwyllgor Archwilio a Llywodraethiant yn derbyn Adroddiad Cynnydd Archwilio Mewnol ym mhob un o'i gyfarfodydd ac yn Adroddiad Blynnyddol y Rheolwr Archwilio. Bydd hyn yn caniatáu i'r Pwyllgor Archwilio fonitro perfformiad Archwilio Mewnol, yn ystod y flwyddyn, yn erbyn y Cynllun Gweithredu.
- 9.2 Mae'r Pwyllgor Archwilio a Llywodraethiant wedi gofyn am wybodaeth am yr holl adroddiadau drafft nad ydynt yn derbyn ymatebion oddi wrth reolwyr o fewn 3 mis i gyflwyno'r drafft diweddaraf.
- 9.3 Mae'r Pwyllgor Archwilio a Llywodraethiant hefyd yn derbyn manylion am yr holl adroddiadau Archwilio Mewnol Terfynol gyhoeddwyd ac sydd wedi derbyn barn archwilio 'Sicrwydd Coch'.

## **10. Proses Tracio Argymhellion**

- 10.1 Mae'n ofynnol bod y broses Archwilio Mewnol yn mynd ymhellach na rhyddhau adroddiad terfynol i sicrhau bod yr argymhellion a gytunwyd arnynt yn cael eu gweithredu o fewn y terfynau amser a osodwyd yng Nghynllun Gweithredu'r Adroddiad Terfynol. Ni welir gwelliant yn y fframwaith o reolaethau mewnol na gostyngiad i'r risgiau cysylltiedig oni fydd argymhellion yn cael eu gweithredu'n gyflawn.
- 10.2 Bydd pob adroddiad archwilio'n cynnwys rhestr yn nodi cynllun gweithredu y cytunwyd arno i'r rheolwyr ei weithredu. Bydd hwn yn sail i'r adolygiad neu'r ymweliad dilyn i fyny a'r nod yw adolygu gweithrediad yr argymhellion y cytunwyd arnynt.

- 10.3 Fel arfer, cynhelir ymweliad dilyn i fyny **o fewn 6 mis o ddyddiad cyhoeddi'r adroddiad terfynol** a bydd yn asesu'r camau a gymerwyd gan reolwyr ac yn sefydlu effeithiolrwydd hynny. Rhaid i'r Adain wneud y defnydd gorau o'i hadnoddau a thargeddu ei hadnoddau i'r lle y mae fwyaf eu hangen. O ganlyniad, cytunwyd gweithredu proses ddilyn i fyny newydd fel a ganlyn:

LEFELAU SICRWYDD	PROSES NEWYDD
<b>SICRWYDD SYLWEDDOL</b>	Dim camau dilyn i fyny
<b>SICRWYDD RHESYMBOL</b>	Yn gyffredinol, dim ond yr argymhellion hynny sydd wedi eu rancio'n felyn ac yn uwch fydd yn cael eu hadolygu (Blaenoriaeth Ganolig ac Uchel). Fodd bynnag, mae hyn yn hyblyg, oherwydd gallai nifer o risgiau gwyrdd (isel) gyda'i gilydd ychwanegu at y risg yn gyffredinol. Dylid trafod yr argymhellion yn y cyfnod dilyn i fyny a'u cytuno gyda'r Prif Archwiliwr/Rheolwr Archwilio ar adeg adolygu'r archwiliad.
<b>SICRWYDD CYFYNGEDIG</b>	Cynhelir ymarfer dilyn i fyny llawn.
<b>SICRWYDD LLEIAF</b>	Cynhelir ymarfer dilyn i fyny llawn.

- 10.4 Lle bynnag y mae hynny'n bosibl, dylid cynnal ymarferion dilyn i fyny o'r ddesg er mwyn lleihau'r adnoddau a ddefnyddir.
- 10.5 Dylid cofnodi canlyniadau ymarferion dilyn i fyny yn y golofn briodol o'r cynllun gweithredu a dylid rhoi gwybod i'r cleient amdanynt mewn memo.
- 10.6 Lle mae rheolwyr wedi methu gweithredu argymhellion yn unol â'r cytundeb, dilynnir proses ffurfiol er mwyn adrodd i uwch reolwyr a'r Pwyllgor Archwilio a Llywodraethiant ar y canfyddiadau hyn. Efallai y bydd angen cynnal **ail archwiliad dilyn i fyny** os bydd rheolwyr wedi methu gweithredu nifer sylweddol o argymhellion a oedd wedi eu cynnwys yn yr adroddiad gwreiddiol. Lle mae angen rhoi sylw o hyd i nifer o argymhellion yn yr ail gam dilyn i fyny a heb unrhyw reswm amlwg am y diffyg cynnydd, bydd y mater yn cael ei gyfeirio at y Pwyllgor Archwilio a Llywodraethiant i'w ystyried. Bydd angen i swyddog cyfrifol fynychu'r Pwyllgor Archwilio a Llywodraethiant i roi eglurhad am y diffyg cynnydd.
- 10.7 Wedi cwblhau ymarfer dilyn i fyny ac asesu nifer o argymhellion a weithredwyd ac a nodwyd fel rhai sy'n parhau i fod angen sylw, rhaid, lle mae hynny'n briodol, ddarparu barn archwilio ddiwygiedig. Dylid adrodd i reolwyr ar y farn archwilio ddiwygiedig.
- 10.8 Rhaid cadw copi o'r memo dilyn i fyny ar y gyriant a rennir i bwrpas cyfeirio.
11. **Monitro Ymarferion Dilyn i Fyny ar ôl Archwiliadau**

- 11.1 Ar gychwyn bob blwyddyn, bydd rheolwyr yn cwblhau 'Rhestr o Archwiliadau Dilyn i Fyny' fel sydd ynghlwm yn **Atodiad A** sy'n rhestru'r holl ymarferion dilyn i fyny yn y flwyddyn gyfredol. Bydd y Rhestr yn cynnwys y wybodaeth ganlynol:
- Disgrifiad o'r archwiliad
  - Cyfeirnod y Ffeil
  - Yr archwiliwr
  - Dyddiad yr archwiliad
  - Dyddiad dilyn i fyny
- 11.2 Ar ôl cwblhau'r ymarfer dilyn i fyny, bydd yr archwiliwr perthnasol yn cwblhau'r wybodaeth sy'n weddill ar y rhestr dilyn i fyny:
- Dyddiad dilyn i fyny gwirioneddol
  - Nifer yr argymhellion a wnaed
  - Nifer yr argymhellion sy'n parhau i fod angen sylw
  - Y farn archwilio ddiwygiedig

Cedwir y rhestr ar y gyriant G – Ffolder Rhestrau Dilyn i Fyny Archwiliadau

11.3 Yn ychwanegol at gwblhau 'Rhestr o Archwiliadau Dilyn i Fyny', rhaid i'r archwiliwr gwblhau'r Atodlen Dangosyddion Perfformiad sy'n golygu bod angen cofnodi nifer yr argymhellion a weithredwyd (**Gweler ynghlwm yn Atodiad B**). Cedwir y rhestr hon ar y gyriant 'G' - Ffolder Rhestrau DP.

## **12. Cylchredeg Gwybodaeth am Ymarferion Dilyn i Fyny ar gyfer Archwiliadau**

12.1 Dylid anfon y memo neu'r adroddiad dilyn i fyny at yr un swyddogion a oedd ar y rhestr gylchredeg ar gyfer yr adroddiad archwilio gwreiddiol yn ei ffurf derfynol.

## **ARCHWILIADAU MEWN SEFYDLIADAU**

Gydag Archwiliadau Sefydliad byddir yn gwneud gwaith archwilio mewn sefydliadau unigol o fewn y Cyngor (Ysgolion, Cartrefi Henoed a Phlant, Canolfannau Gofal Dydd, Canolfannau Hamdden, Llyfrgelloedd, Amgueddfeydd ac yn y blaen). Mae'r archwiliadau hyn yn dilyn rhaglen archwilio safonol fydd wedi ei datblygu ar gyfer pob sefydliad.

### **1. Paratoi ar gyfer yr Archwiliad**

1.1 Cyn dechrau pob blwyddyn ariannol, bydd copi o'r rhaglen archwilio berthnasol yn cael ei hanfon i'r Pennaeth Gwasanaeth. Dylai'r Pennaeth Gwasanaeth gysylltu gyda'r Pennaeth Gwasanaeth (Archwilio) i drafod unrhyw ychwanegiadau neu ddiwygiadau i'r rhaglen.

- 1.2 Cyn dechrau pob archwiliad, byddir yn cysylltu gyda'r Pennaeth Gwasanaeth a Phennaeth y Sefydliad a'u hysbysu bod yr Archwiliad wedi'i gynllunio. Bydd trefniadau ar gyfer ymweld â'r sefydliad yn cael eu gwneud gyda Phennaeth y Sefydliad unigol.

## **2. Cynnal yr Archwiliad**

- 2.1 Bydd y gwaith archwilio yn cael ei wneud yn y dull arferol gyda'r bwriad o wneud y gwaith mewn cyn lleied o amser ag sy'n bosibl o fewn y sefydliad.
- 2.2 Ar ddiwedd yr ymweliad bydd cyfarfod di-briffio'n cael ei gynnal gyda Phennaeth y Sefydliad i drafod canfyddiadau'r archwiliad.

## **3. Cytuno ar Adroddiadau Drafft a Darparu Ymateb**

- 3.1 Oherwydd bod angen i adroddiadau archwiliad ddilyn proses o siecio mewnol o fewn yr Adain Archwilio nid yw'n bosibl i adroddiadau archwilio "drafft" gael eu darparu i reolydd unigol y sefydliad yn ystod yr ymweliad, ac nid yw chwaith yn ymarferol i archwilwyr dychwelyd i sefydliadau i drafod yr adroddiad "drafft" (byddai'n gostus, yn mynd ag amser ac yn tarfu ar y sefydliadau). Dim ond mewn achosion eithriadol, lle bo unrhyw waith ychwanegol wnaed yn dilyn yr ymweliad neu'r archwiliad gan y Rheolwr Archwilio yn golygu fod canfyddiadau'r adroddiad drafft yn sylweddol wahanol i'r rhai drafodwyd yn y cyfarfod cloi, fydd yr Archwiliwr yn dychwelyd i'r sefydliad i drafod yr adroddiad drafft. Felly yn y mwyafrif o'r achosion, bydd gwaith archwilio sefydliadau yn dilyn y broses bresennol lle bydd adroddiad drafft yn cael ei anfon at uwch reolydd perthnasol y Gwasanaeth neu reolydd y sefydliad unigol.
- 3.2 Rhoddir 14 diwrnod i'r Uwch Reolydd yn y Gwasanaeth neu'r rheolwr sefydliad unigol ddarparu ymateb i'r materion a godir yn yr adroddiad drafft.
- 3.3 Mae'r broses ar gyfer diwygio a chytuno ar adroddiadau yr un fath i bob adroddiad archwilio.
- 3.4 Byddir yn delio gyda diffyg ymateb yn yr un dull â phob adroddiad arall h.y. fe roddir pob cyfle a chymorth i'r client ddarparu ymateb ond os na cheir ymateb byddir yn rhoddi nodyn atgoffa terfynol wedi'i gopïo i'r Cyfarwyddwr Corfforaethol a byddir yn adrodd yn ôl i'r Pwyllgor Archwilio a Llywodraethiant am unrhyw ddiffyg ymateb.

## **4. Rhyddhau Adroddiadau Terfynol**

- 4.1 Bydd y broses ar gyfer rhyddhau adroddiadau terfynol yr un fath ag ar gyfer pob adroddiad arall.

## **5. Rheoli Ansawdd**

- 5.1 Mae'r gweithdrefnau ar gyfer rheoli ansawdd yr un fath ag ar gyfer pob adroddiad arall.

## **6. Dilyn Archwiliadau i Fyny**

- 6.1 Mae'r drefn ar gyfer dilyn i fyny yr un fath ag ar gyfer bob adroddiad arall ac eithrio yn achos archwiliadau ysgolion lle bydd proses ffurfiol yn cael ei dilyn i roi

gwybod am y canfyddiadau i uwch reolwyr yn yr Adran Addysg, Cadeirydd a chynrychiolydd yr awdurdod lleol ar y Bwrdd Llywodraethu mewn achos lle mae pennaeth ysgol wedi methu gweithredu'r argymhellion fel y cytunwyd. Efallai y bydd angen ail archwiliad dilyn i fyny os bydd pennaeth ysgol a'r Corff Llywodraethu wedi methu gweithredu nifer sylweddol o argymhellion yn yr adroddiad gwreiddiol.

- 6.2 Lle mae nifer o argymhellion yn parhau i fod angen sylw yn dilyn yr ail gam dilyn i fyny a dim rheswm amlwg i gyfrif am y diffyg cynnydd, bydd y mater yn cael ei gyfeirio i'r Pwyllgor Archwilio a Llywodraethiant am sylw. I wneud hyn, bydd raid i bennaeth ysgol/Cadeirydd y Llywodraethwyr ac uwch reolwr o'r Adran Addysg fynychu'r Pwyllgor Archwilio a Llywodraethiant i roi eglurhad am y diffyg cynnydd.

## CRYNODEB DRAFFT O BROSESAU ARCHWILIO MEWNOL A RHAGLENNI AMSER

Cyf	Disgrifiad o'r Broses	Pryd	Person Cyfrifol	Cyfeiriad yn y Protocol
1	Cynllunio Archwiliad Blynyddol	Chwefror / Mawrth	Rheolwr Archwilio / Penaethiaid Gwasanaeth	1.1 to 1.2
2	Memorandwm Rhybudd Cychwynnol	O leiaf 7 niwrnod cyn dyddiad arfaethedig y cyfarfod sgopio	Rheolwr Archwilio / Uwch Archwiliwr Mewnol	1.3
3	Cyfarfod Sgopio	O leiaf 7 niwrnod cyn rhyddhau Taflen Cynllunio Archwiliad	Rheolwr Archwilio / Penaethiaid Gwasanaeth	1.4
4	Rhyddhau Taflen Cynllunio Archwiliad	O fewn 7 niwrnod i'r cyfarfod sgopio	Rheolwr Archwilio / Uwch Archwiliwr Mewnol	1.9
5	Llunio a chasglu gwybodaeth a data sydd eu hangen gan yr Archwiliwr ac wedi eu nodi yn y Daflen Cynllunio Archwiliad	Cyn dyddiad cychwyn y gwaith maes a nodir yn y Daflen Cynllunio Archwiliad	Penaethiaid Gwasanaeth / Swyddog Cyswllt Enwebedig	1.10
6	Cynnal yr archwiliad ac archwilio'r canlyniadau o fewn Archwilio Mewnol	O fewn y nifer o ddyddiau a nodir yn y Daflen Cynllunio Archwiliad	Archwiliwr Mewnol / Rheolwr Archwilio / Uwch Archwiliwr Mewnol	2.3
7	Cyfarfod Di-Briffio	O fewn 7 niwrnod i gwblhau'r gwaith maes Archwilio	Rheolwr Archwilio / Uwch Archwiliwr Mewnol / Archwiliwr / Penaethiaid Gwasanaeth / Swyddog Cyswllt Enwebedig	3.1 to 3.5
8	Rhyddhau'r adroddiad drafft	O fewn 14 diwrnod i'r cyfarfod di-briffio cychwynnol	Rheolwr Archwilio / Uwch Archwiliwr Mewnol	4.1 to 4.2
9	Ymatebion Rheolwyr	Adran o fewn 28 diwrnod i ddyddiad rhyddhau'r adroddiad drafft	Penaethiaid Gwasanaeth / Swyddog Cyswllt Enwebedig	5.1
10	Rhyddhau'r adroddiad terfynol	O fewn 7 niwrnod yn dilyn derbyn yr holl ymatebion gan reolwyr	Rheolwr Archwilio / Uwch Archwiliwr Mewnol	6.1
11	Cwblhau a dychwelyd holiadur Ansawdd Archwiliad Mewnol	O fewn 7 niwrnod i ryddhau'r adroddiad terfynol	Penaethiaid Gwasanaeth / Swyddog Cyswllt Enwebedig	7.2
12	Archwiliad Dilyn i Fyny	Fel arfer, o fewn 6 mis o ryddhau'r adroddiad terfynol	Rheolwr Archwilio / Uwch Archwiliwr Mewnol / Archwiliwr / Uwch Reolwyr perthnasol /	10.3

			Swyddogion Cyswllt Enwebedig	
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## Cofrestr Dilyn i Fyny 2015/16

Disgrifiad o'r Maes Archwilio	Gwasanaeth	Dyddiad yr Adroddiad	Nifer yr Argymhellion						Barn Archwilio	Dyddiad Dilyn I Fyny
			Uchel	Canolig	Isef	Suggestion	Cyfansw	Cytunwyd gan Reolwyr		
1 System Derbyn Arian 2014/15	Adnoddau	Apr-15	0	2	2	1	5	5	Gwyrdd	d/b
2 WIP Y Dreth Gyngor 2014/15	Adnoddau	Apr-15	0	4	4	0	8	8	GwyrddAmbr	Hyd 15
3 WIP Budd-daliadau Tai 2014/15	Adnoddau	Apr-15	0	5	6	1	12	12	GwyrddAmbr	Hyd 15
4 WIP Rhenti Tai 2014/15	Tai	Apr-15	0	2	3	1	6	6	Green	Hyd 15
5 WIP Prif System Gyfrifo 2014/15	Adnoddau	Jun-15	0	4	2	2	8	8	GwyrddAmbr	Rhag 15
6 WIP Trethi Cenedlaethol Annomestig 2014/15	Adnoddau	Apr-15	0	4	4	0	8	8	GwyrddAmbr	Hyd 15
7 WIP Cyflogres 2014/15	Adnoddau	May-15	0	4	6	0	10	8	GwyrddAmbr	Tach 15
8 WIP Dyledwyr Amrywiol 2014/15	Adnoddau	Apr-15	0	10	12	4	26	25	Coch Ambr	Hyd 15
9 Rheoli Trysorlys 2014/15	Adnoddau	Apr-15	0	3	2	2	7	7	Gwyrdd	D/B
10 Sefyllfa Dyledion Bryn Trewan	Tai	May-15	0	0	0	0	0	0	Codwyd 7 mater	Tach 15
11 Rheoli Parhad Busnes	Gwas Democraidaidd	Jul-15	5	2	0	0	7	7	Coch Ambr	Chwefror 16
12 LSB ESF Ardystio Grantiau	Adnoddau	May-15	0	0	0	0	0	0	D/B	D/B
13 Adfer Trychineb TGCh	Adnoddau	Jul-15	8	5	0	0	13	13	Coch	Chwefror 16
14 Incwm Marchnad a Rhenti	ynllunio a Gwarchod y Cyhoedd	Jul-15	0	3	1	0	4	2	GwyrddAmbr	Chwefror 16
15 Rheoli Risg	Corfforaethol	Sep-15	0	2	1	0	3	3	Rhesymol	Mawrth 16
16 Gydymffurfiaeth	Corfforaethol	Oct-15	0	5	2	0	7	7	Rhesymol	Ebrill 16
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RHESTR O ARCHWILIADAU DILYN I FYNY 2015/2016

	Disgrifiad	Archwilwr	Dyddiad yr Archwiliad	Dyddiad Dilyn I Fyny	Nifer yr Argymhellion	Argymhellion sy'n parhau i fod angen sylw a WIP	Uchel	Canolig	Isel	Barn Archwilio Wreiddiol	Barn Archwilio Ddiwygiedig
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