

## ISLE OF ANGLESEY COUNTY COUNCIL

<b>COMMITTEE:</b>	<b>COUNTY COUNCIL</b>
<b>DATE:</b>	<b>15 MARCH 2016</b>
<b>TITLE OF REPORT:</b>	<b>ANNUAL REPORT OF THE AUDIT COMMITTEE FOR THE MUNICIPAL YEAR 2015/16</b>
<b>PURPOSE OF REPORT:</b>	<b>FOR INFORMATION</b>
<b>REPORT BY:</b>	<b>AUDIT COMMITTEE CHAIR</b>
<b>ACTION:</b>	<b>TO RECEIVE REPORT</b>

### Introduction

The Audit Committee is a statutory Committee of the Council and has eight elected Members and two Lay Members. The role of the Audit Committee is to provide independent assurance of the adequacy of the Council's governance arrangements, the associated control environment and the adequacy of the risk management framework. The Committee is also responsible for independent scrutiny of the Authority's financial and non-financial performance (to the extent that it affects the Authority's exposure to risks and weakens the control environment), and to oversee the financial reporting process and annual accounts review and approval to Council.

The Chair of the Audit Committee is Councillor Robert Llewelyn Jones and the Vice Chair is Councillor John Griffith.

The Committee is required under its terms of reference to prepare a report for the annual meeting of the Council on its activities for the year. This report provides the necessary report to meet this requirement.

### Meetings

During the municipal year, the Committee has met formally on eight occasions; attendance figures for meetings being provided for information at Appendix A.

The regular meetings followed the Audit Committee calendar and considered among the regular Committee business: progress reports from the internal and external auditors, the statement of accounts and the external auditor's report on the statement. The Committee also received reports on Treasury Management progress and the Treasury Management Annual Report, the corporate risk management framework and risk register, and the Annual Governance Statement. The Committee also received specific reports concerning a review of Maritime Diesel, Grants Availability and Maximisation, Food Standards Agency Audit, ICT Disaster Recovery and Business Continuity. Further details of the issues considered by the Committee are provided in the table at Appendix B.

The completion of the audited Statement of Accounts for 2014/15 was completed by the 30 September 2015 deadline and recommended by the Committee for approval by the Council. The

Committee has continued to support management in measures to further strengthen the Finance function and to ensure current progress in this area is sustainable going forward.

## **Annual Governance Statement**

Corporate Governance is the term used to describe the arrangements by which organisations are directed and controlled. It comprises the systems and processes, cultures and values by which the affairs of the Council are conducted by Members and Officers and how we engage with and where appropriate, lead our communities and partners.

There is a requirement for every Welsh local authority to undertake an annual review of the effectiveness of its system of internal control and governance arrangements with its annual Statement of Accounts. An Annual Governance Statement (AGS) has been produced for 2014/15 to support the annual Statement of Accounts.

The Committee adopted an Annual Governance Statement for 2014/15 as statutorily required. The Annual Governance Statement was produced as a result of widespread consultation and review of governance processes in year. The 2014/15 Statement was consistent with the principles of the CIPFA/SOLACE Framework Delivering Good Governance in Local Government.

The Annual Governance Statement continued to report some weaknesses in governance arrangements. An Action Plan has been produced in order that these weaknesses can be addressed.

## **The Audit and Governance Committee**

The Audit and Governance Committee has worked within its terms of reference which includes the requirements of the Local Government (Wales) Measure 2011 in relation to the role of the Audit Committee in monitoring Risk Management, Governance and Internal Control within the Council.

The Committee has not undertaken a self-assessment of its effectiveness during 2015/16. A checklist derived from CIPFA's 'Audit Committees: Practical Guidance for Local Authorities,' will be undertaken during 2016/17 and the outcome of this self-assessment will guide the training programme and actions for the Committee. A report on the outcome of this self-assessment will be presented to the Audit and Governance Committee in 2016/17 along with an Action Plan for continuous improvement. This action plan will be updated and progress reported back to the Committee on a regular basis during 2016-17.

## **Effectiveness**

Audit Committee Members take their role in respect of governance and stewardship extremely seriously. They acknowledge that this is a non-political Committee and, as such, the Committee's role is to hold regulators and officers to account and to discharge the duty of regulating the risk management, governance and assurance framework within the Council.

The Committee receives reports regularly to gain assurance over key areas of activity and also completes a self-assessment on its own effectiveness. A self-assessment of the Committee's effectiveness, as described earlier, will be undertaken during 2016/7 to review progress in 2015/16 against the checklist based upon CIPFA best practice for Audit Committees.

One area identified for improvement in 2015/16 was the need to raise the profile of the Audit and Governance Committee and to make stakeholders more aware of the important work that it undertakes. The Committee will further develop its role in engaging with external regulators other than auditors (there being an effective level of engagement with Auditors already).

## **External Audit**

The Council is audited externally by the Wales Audit Office (WAO) although part of the work, covering the financial aspects of the audit and some performance work is covered by Deloitte, previously

PwC (2014/15), working to the Appointed auditor in the WAO. Regular reports from Deloitte have been considered by the Audit Committee and an update is considered at each meeting.

The Audit and Governance Committee has been receiving regular updates from the WAO on the Performance Work Programme. This is an important aspect of the Committee's business to ensure that external reports are being considered, either by the Audit and Governance Committee or one of the Scrutiny Committees, and that appropriate action is being taken.

As well as updates on the Performance Work Programme, the Committee also receives updates from Deloitte on the financial audit work being undertaken. Updates this year have included both the workplan and timetabling of work.

### **Internal Audit**

The Council has an in-house Internal Audit Team managed under a Service Level Agreement with Conwy County Borough Council from 1 August 2015. The Committee approved the Internal Operational Plan 2015/16 at its meeting held in July 2015. Internal Audit Operational Plan outcomes are reported by the Audit Manager to each of the Committee's regular meetings as part of the Internal Audit Progress report. Progress reports also include progress of services in implementing Internal Audit recommendations.

Reports of completed Internal Audit reviews, along with the assurance levels given, is also provided in Progress reports and builds over the year into a picture of the assessed strength of the Council's internal control framework. During this year, the Internal Audit Progress reports have contained additional information on each review undertaken, including details of the key findings arising from the work undertaken.

An overall statement on internal control is provided in the Audit Manager's annual report and in the Council's Annual Governance Statement.

### **Risk Management**

The Local Government Measure (Wales) 2011 includes a requirement for local authorities to appoint a Committee with responsibility to review and assess the risk management, internal control and corporate governance arrangements of the Authority. The Audit and Governance Committee in its Terms of Reference is charged with fulfilling these requirements.

The Committee has continued to support the development of the Risk Management framework within the Council during the year, and consideration of Risk Management and the receiving of the Corporate Risk Register has been a standing agenda item from 2015/16 onwards.

The Committee sees its key role in the Risk Management process as satisfying itself as to the adequacy of the structures, processes and responsibilities for identifying and managing the key risks facing the organisation.

### **Counter Fraud**

The Corporate Counter Fraud Officer will be presenting regular reports on the results of his work during 2016/17. The Corporate Counter Fraud Policy will be reviewed during 2016/17.

### **Plans for the Future**

As well as its regular business, the Committee will continue its development programme, informed by the self-assessment of effectiveness and the outcome of the changes to the Council's counter fraud arrangements. This will, again, include relevant training events geared to its activities in 2016/17.

The Committee will continue to develop its role in relation to Risk Management during 2016/17 and will look to adopt a method of being able to assess the adequacy of the Council's anti-fraud and corruption arrangements on an on-going basis.

Following the issue of the Annual Improvement Report 2014/15, December 2015, the Audit and Governance Committee will support the Council in addressing systematically, the recommendations and proposals for improvement included in the reports.

The Audit Committee's proposed future work programme is provided at Appendix C.

### **Chair's Remarks**

The Chair would like to express his gratitude to the Committee's Members for their attendance and contribution to the work of the Committee during the year and also to those Council employees who have attended and contributed so much. The chair takes this opportunity to thank all the staff within the Finance and Internal Audit Services whose staff I have found most helpful at all times.

The Chair would take the opportunity to remind the Council of the importance of the work of the Committee which is even more relevant in the current economic situation in terms of ensuring that the Council is run in a sound manner and that value for money is being obtained.

The Committee is committed to continuing to work with Council employees in supporting continuing improvements in the Council's operations in 2016/17.

**COUNCILLOR ROBERT LLEWELYN JONES**  
**CHAIR of AUDIT COMMITTEE**

**Draft 29 FEBRUARY 2016**



## APPENDIX A

<b>MEMBERS</b>	<b>Meeting held on 27.04.15</b>	<b>Meeting held on 14.05.15</b>	<b>Meeting held on 23.06.15</b>	<b>Meeting held on 27.07.15</b>	<b>Meeting held on 23.09.15</b>	<b>Meeting held on 08.12.15</b>	<b>Meeting held on 18.02.16</b>	<b>Meeting held on 15.03.16</b>	<b>No of Meetings Attended</b>
<b>Cllr T.Ll.Hughes (Chair)</b>	YES								1
<b>Cllr R.Ll.Jones (Chair)</b>	YES	YES	YES	YES	YES	YES	Apology	TBC	6
<b>Cllr John Griffith (Vice-Chair)</b>	YES	YES	YES	YES	YES	YES	YES	TBC	7
<b>Cllr Jim Evans</b>	YES	YES	YES	YES	YES	Did not attend	YES	TBC	6
<b>Cllr R O Jones</b>	Apology	YES	Apology	YES	Apology	YES	YES	TBC	4
<b>Cllr Dafydd Thomas</b>	YES	YES	Apology	YES	YES	YES	YES	TBC	6
<b>Cllr Alun Mummery</b>	YES	YES	YES	YES	YES	YES	YES	TBC	7
<b>Cllr Peter Rogers</b>		YES	YES	YES	YES	YES	YES		6
<b>Cllr Nicola Roberts</b>			Did not attend	Did not attend	Did not attend	Did not attend	Did not attend	TBC	0
<b>Cllr R Meirion Jones</b>		YES							1
<b>Mrs Sharon Warnes</b>	YES	YES	YES	YES	Apology	YES	YES	TBC	6
<b>Mr Richard Barker</b>	Apology	YES	YES	YES	Apology	YES	YES	TBC	5
<b>Total for Committee</b>	<b>7</b>	<b>10</b>	<b>7</b>	<b>9</b>	<b>6</b>	<b>8</b>	<b>8</b>	<b>TBC</b>	<b>55</b>

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Ref	Meeting Date Raised	Min. Ref.	Matter Raised	Action Required	Responsibility for Action	Date Action Required by	Current Status	RAG Status
1	27/04/15	4	<b>Review Internal Audit Charter</b> - The Committee received a report containing the proposed Charter as required under the Public Sector Internal Audit Standards.	Internal Audit Charter presented for consideration and approval	Audit & Governance Committee	27/04/15	Approved	Green
2	27/04/15	5	<b>Review of the Revised and Updated Protocol</b> - which sets out the various stages of the Internal Audit engagements. The protocol has been updated in line with current regulation and practice.	For consideration and approval	Audit & Governance Committee	27/04/15	Approved	Green
3	27/04/15	9	<b>Maritime Diesel</b> – To receive a report by the Head of Service (Economic And Community Regeneration) on the response and actions undertaken following the Internal Audit review.	The balance sheet for the Maritime Diesel Service for the past five years to be provided to the Committee	Head of Economic & Community Regeneration	23/06/15	See 27/7/15 Item 10	Green
4	27/04/15	10	<b>Grants Availability and Maximisation</b> – A Report setting out the main sources of funding which have been available during 2014/15 and the ways that funding can be maximised over the coming years.	For information only – No further action arising	N/A	N/A	N/A	Green
5	27/04/15	11	<b>Risk Management</b> – The Audit & Governance Committee	It was resolved to accept the report along with the related	The Risk & Insurance	Biannual updates	Updates on the	Green

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			requested that the Risk and Insurance Manager report back in April 2015 on the status and implementation of the revised corporate risk register/matrix and associated risk guidance documentation. A report setting out progress on implementing the revised corporate risk register/matrix and associated risk guidance documentation was presented for consideration by the Committee.	Risk Management documentation.	Manager		implementation of the Risk Mitigation Action Plan.	
6	23/06/15	3	<b>Draft Statement of Accounts 2014/15 and Annual Governance Statement 2014/15</b> – The Committee reviewed the draft Statement of Accounts and the draft Annual Governance Statement	It was resolved to note that the figures contained within the review report will remain provisional until the audit of the 2014/15 Statement of Accounts is completed and signed off and that any resulting significant adjustments to the figures included within the report will be reported as appropriate.	N/A	N/A	N/A	Green
7	23/06/15	7	<b>Attempted Fraud Against the Council</b> – North Wales Police investigation into attempted fraud against the Council as part of a wider deception perpetrated against local authorities both in	Section 151 Officer to seek further clarification from North Wales Police of action being taken on the matter.	Head of Resources and Section 151 Officer	23/9/15	See 8/12/15 Item 13	Amber



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			Wales and England.					
8	27/07/15	3	<b>Annual Treasury Management Review 2014/15</b> – The Annual Treasury Management Review for 2014/15 was presented to the Committee for consideration and scrutiny.	Resolved to note: <ul style="list-style-type: none"> <li>• Figures will remain provisional until the audit of 2014/15 Statement of Accounts is completed and signed off</li> <li>• The provisional actual 2014/15 prudential and treasury indicators within the Report</li> <li>• The Treasury Management Review Report 2014/15</li> </ul>	N/A	N/A	N/A	Green
9	27/07/15	6	<b>Strategic Internal Audit Plan 2015/16 to 2017/18</b> – A Report of the Interim Internal Audit Manager incorporating a revised Strategic Internal Audit Plan for 2015/6 to 2017/18 was presented for consideration and approval.	Internal Audit to incorporate within its reporting arrangements a provision for showing issues that are still in process.	Audit Manager	Quarterly Reporting	See 8/12/15 Item 21	Green
10	27/07/15	7	<b>Maritime Diesel Service</b> – Accountancy Services Manager to report verbally with regards to the additional information requested about the Maritime Diesel Service in relation to income and expenditure and debt write-offs.	The Accountancy Services Manager provided the Committee with additional information in relation to income and expenditure and debt write-offs. The Officer informed the Committee that records for Maritime Diesel had been examined for the previous six years and it can be	N/A	N/A	N/A	Green

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				confirmed that the diesel element of the service has remained profitable for each of the 6 years. It was resolved to note the information. No further action.				
11	27/07/15	10	<b>Risk Management</b> – To present the report of the Risk & Insurance Manager. Committee considered the report and sought clarification of how it will be kept informed on risk management activities particularly with reference to any changes that may occur and the reasons why, so that it can be assured that the key risks are being managed properly. It is intended to report biannually and it will also be updated on the risk management process. The Committee will be briefed on any exceptions/ slippages as well as any escalations.	To provide the Committee with a summary risk management progress report at its next meeting.	Risk & Insurance Manager	23/09/15	See 23/9/15 Item 15	Green
12	27/07/15	12	<b>Delivery of the Internal Audit Service</b> – The report of the Interim Head of Resources and Section 151 Officer outlining arrangements for the delivery of the Internal Audit Service was presented for the Committee's	Resolved to accept and note the information. No further action.	N/A	N/A	N/A	Green

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			consideration. The report set out the arrangements whereby Conwy County Borough Council and this Council will jointly provide the service, with management oversight of this Council's Internal Audit Service to be provided by Conwy, along with the details of the partnership agreement with Conwy.					
13	23/09/15	2	<b>Attempted Fraud Against the Council</b> – North Wales Police investigation into attempted fraud against the Council as part of a wider deception perpetrated against local authorities both in Wales and England. Head of Resources and Section 151 Officer reported that a detailed response not yet received from the North Wales Police. Given the time lapse suggested to write again to the Chief Constable to obtain assurance that the investigation is being progressed.	The Committee endorsed the suggestion and proposed that the correspondence be directed to the North Wales Police and Crime Commissioner and a copy provided to the Chief Constable of North Wales	Head of Resources and Section 151 Officer	8/12/15	See 8/12/15 Item 16	Amber
14	23/09/15	3	<b>Statement of Accounts 2014/15 and ISA 260 Report</b> – The report of the Interim Head of Function (Resources) and Section 151 Officer incorporating the final accounts for the 2014/15	The Interim Head of Resources and Section 151 Officer to circulate the schedule of the Authority's for sale assets to Members of the Audit and Governance Committee.	The Interim Head of Resources and Section 151 Officer	8/12/15	Circulate Schedule	Green

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			financial year was presented for the Committee’s consideration. A number of matters were discussed including the process of selling assets identified as not required by the Authority has been slow.					
15	23/9/15	6	<b>Risk Management</b> – The Risk and Insurance Manager gave a verbal update on the latest position with regard o Risk Management.	It was resolved to note the position with regard to Risk Management and the Corporate Risk Register. No further action.	N/A	N/A	N/A	Green
16	8/12/15	2	<b>Attempted Fraud Against the Council</b> – North Wales Police investigation into attempted fraud against the Council as part of a wider deception perpetrated against local authorities both in Wales and England. Head of Resources and the Audit Manager to give a full report regarding the investigation. The Head of Resources and Section 151 Officer reported that a Chief Inspector locally met with the Head of Resources and Audit Manager. In such cases the money fraudulently obtained (In Anglesey’s case no monies were lost) is usually moved from account to account and out of the country. As local authorities are	The Committee noted the information and accepted that the Police had done as much as possible in the circumstances and it fell to the Authority to learn lessons from the experience particularly with regard to ensuring safeguards are in place and are robust, strengthening internal controls and taking prompt action when anything remiss is discovered. In future, such acts will be forwarded to and dealt with by Action Fraud.	N/A	N/A	N/A	Green

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			becoming more alert to the risks of such frauds, the perpetrators are targeting other organisation. Given that the Council did not report the attempted fraud for two months the delay diminished the likelihood of a positive result in terms of identifying and apprehending the fraudsters.					
17	8/12/15	3	<p><b>Food Standards Agency Audit –</b>                      The Chief Public Protection Officer incorporating the report of the Food Standards Agency on the Food and Feed Law Enforcement Service on the Isle of Anglesey following an audit that was undertaken in July, 2014 was presented for the Committee's consideration. The report also included the Action Plan that was drawn up to address the recommendations made by the Food Standards Agency along with an update on the progress made. The Committee raised the following issues:</p> <ul style="list-style-type: none"> <li>• Staffing situation</li> <li>• Whether collaboration is a potential solution to staffing difficulties</li> </ul>	The Committee resolved to accept the Food Standards Agency Audit report and note its contents.  The Committee to be provided with an update on progress against the action plan.	Chief Public Protection Officer	No date specified	Require update	Amber

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18	8/12/15	6	<b>External Audit – Certificate of Compliance</b> – The Wales Audit Office Certificate of Compliance confirming that the Isle of Anglesey County Council has discharged its duties under the Local Government (Wales) Measure 2009 to publish an assessment of its 2014/15 performance before 31 October, 2015 in the financial year, was presented and was noted by the Committee.	No further action.	N/A	N/A	N/A	Green
19	8/12/15	6	<b>ICT Disaster Recovery and Business Continuity</b> - limited assurance level and arrears of recurring concern for the Committee.	Audit Manager to complete Follow Up Audits on ICT Disaster Recovery and Business Continuity.  The ICT Transformation Manager to brief the Committee on progress to date on the two areas.	Audit Manager  ICT Transformation Manager	15/3/16  15/3/16	Follow Up Reports  Briefing to Committee	Amber
20	8/12/15	6	<b>Unplanned Internal Audit Work</b> – The Committee sought clarification of the extent and impact on the Audit Plan of unplanned audit work especially that pertaining to grant work.	It was agreed that the Committee be provided with a report setting out the process for auditing grants and how the expectations of the Wales Audit Office are met.	The Head of Resources and Section 151 Officer	15/3/16	Report to Committee	Green
21	8/12/15	6	<b>Information Governance</b> – Following receipt of an Enforcement Notice on 1 October 2015, the Committee noted the	The Committee is provided with an update on information governance on work on information governance	The Head of Council Business	15/3/16	Update on the position with regards to	Amber

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			assurance level is judged to be Reasonable whilst the key messages from the Annual Review of Compliance remain largely negative. The Committee was informed that the scope of the reviews undertaken by the ICO's Office in 2012 and 2013/14 was concerned with Data Protection Governance and Records Management was different to that undertaken by Internal Audit which looked at compliance with existing policies.	including addressing both the recommendations relating to enforcement notice and the recommendation of the Internal Audit reviews being done under the oversight of the Information Governance Board.			Information Governance compliance.	
22	8/12/15	7	<b>Revision of the Internal Audit Protocol - IA Recommendation Implementation Rates</b> – Following concerns raised by the Audit and Governance Committee over the implementation rates reported and discussed the Internal Audit Protocol has been revised to include a Follow-Up and Monitoring process to provide assurance that the agreed recommendations are implemented within the timescales set out in the Final Report Action.	The Audit Manager reported that no enhancement of the internal control framework can be made or reductions in associated risks until recommendations are implemented in full.  The Committee resolved to accept the Internal Audit Protocol as presented. No further action.	Audit Manager	Quarterly	Monitoring Implementation Rates	Green

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23	18/2/16	2	<b>Extraordinary Meeting – Treasury Management Strategy Statement 2016/17</b> – The Committee received a report on the Annual Investment Strategy, Minimum Revenue Provision Policy Statement and Treasury Management Policy Statement 2016/17.	To endorse the report and pass on any recommendations and/or comments to the Executive Committee.	The Executive Committee	14/3/16	For approval	Green
24	15/3/16	3	<b>Assurance and Monitoring Risks: Partnerships</b> – To consider recommendations regarding the Audit and Governance’s monitoring role over the governance arrangements of the Council’s key partnerships.					Amber
25	15/3/16	4	<b>Data Protection &amp; Information Governance</b> – To receive an update on Data Protection and Governance issues.					Amber
26	15/3/16	5	<b>ICT Disaster Recovery and Business Continuity</b> – To present Follow Up Reports with regard to ICT Disaster Recovery and Business Continuity.					Amber
27	15/3/16		<b>Internal Audit Strategic Plan 2016/17 to 2018/19 and Operational Plan 2016/17.</b>					Green



# Audit and Government Committee Forward Work Plan 2016/17

# APPENDIX C

Date	Accounts	Internal Audit	External Audit	Treasury Management	Risk Management	Governance	Other
March 2016		Consider and Adopt Internal Audit Plan for 2016/17	Progress Report				
May 2016	Draft Statement of Accounts & Annual Governance Statement	IA Annual Report for 2015/16	Consider and Adopt Plan for 2016/17  Progress Report	Quarter 4 Treasury Management Report	Annual Review of Risk Management Strategy		Annual Members' Training Plan  Approve Annual Report of Committee for Annual Council Meeting
July 2016	Review Statement of Accounts	Quarter 1 Progress Report	Progress Report	Treasury Management Annual Report  Quarter 1 Treasury Management Report	Corporate Risk Register	Consider Governance Statement  Review Code of Governance Annual Health & Safety Report	
September 2016	Recommend for Approval of Council the Statement of Accounts (30 September deadline)	Progress Report	Receive Report on Accounts to those charged with Governance  Progress Report		Corporate Risk Register	Governance & Assurance Update  Adopt Governance Statement	Annual Report on Fraud & Corruption

December 2016		Quarter 2 Progress Report	Receive Annual Letter on Audit Year 2015/16	Quarter 2 Treasury Management Report  Scrutiny of Mid-Year Report and preparation for 2016/17	Corporate Risk Register		
February 2017		Quarter 3 Progress Report	Progress Report	Consideration & Recommendation for Approval of the Treasury Management Strategy 2017/18		Audit Committee – Terms of Reference	Annual Review of Audit Committee Effectiveness & Counter Fraud Arrangements  Annual Report – Gwynedd Local Government Pension Scheme