

## ISLE OF ANGLESEY COUNTY COUNCIL Scrutiny Report Template

<b>Committee:</b>	Corporate Scrutiny Committee
<b>Date:</b>	31 <sup>st</sup> October, 2017
<b>Subject:</b>	Finance Scrutiny Panel
<b>Purpose of Report:</b>	Progress update on the work of the Finance Scrutiny Panel
<b>Scrutiny Chair:</b>	Cllr Aled Morris Jones
<b>Portfolio Holder(s):</b>	Cllr John Griffith
<b>Head of Service:</b>	Marc Jones
<b>Report Author:</b>	Anwen Davies, Scrutiny Manager
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<b>Local Members:</b>	Not applicable

### 1 - Recommendation/s

**R1** The Corporate Scrutiny Committee is requested to note:

- Progress made to date with the work of the Finance Scrutiny Panel
- That processes pertaining to budget monitoring for 2017/18 and budget setting for 2018/19 appear to be on track thus far

**R2** Escalate the following matters for consideration by the Corporate Scrutiny Committee:

- Express concern regarding the overspend in children's services and the learning service. Also, to note that as a first step, the Panel has invited the Assistant Chief Executive and Head of Learning to provide an explanation of the financial situation in both services and the mitigation measures proposed to be put in place to control the overspend.
- Recommend to the Executive that the principles and assumptions underpinning the proposed Medium Term Financial Plan are robust and based on the best available information

### 2 – Link to Council Plan / Other Corporate Priorities

Direct link between the Council Plan / transformation priorities and the Medium Term Financial Plan. The Panel's consideration of the initial budget proposals for next year will include how the proposals enable the Executive to deliver on the Council Plan and transformation programme as well as any specific risks

### 3 – Guiding Principles for Scrutiny Members

**To assist Members when scrutinising the topic:-**

**3.1** Impact the matter has on individuals and communities [focus on customer/citizen]

**3.2** A look at the efficiency & effectiveness of any proposed change – both financially and in terms of quality **[focus on value]**

**3.3** A look at any risks **[focus on risk]**

**3.4** Scrutiny taking a performance monitoring or quality assurance role **[focus on performance & quality]**

**3.5** Looking at plans and proposals from a perspective of:

- Long term
- Prevention
- Integration
- Collaboration
- Involvement

**[focus on wellbeing]**

#### **4 - Key Scrutiny Questions**

At the request of the Panel:

1. What should the percentage increase be in the Council Tax for 2018/19? **[AP 17]**
2. Does the Committee have any views on the priority of the work streams in the Panel work programme?

#### **5 – Background / Context**

##### **1. BACKGROUND**

1.1 Members will be aware that consideration was given at previous meetings of the Corporate Scrutiny Committee<sup>1</sup> to the need to develop scrutiny work through 3 scrutiny panels namely:

- **Finance Scrutiny Panel**
- Schools Review Scrutiny Panel
- Children's Services Improvement Panel

All 3 panels are up and running and are currently meeting on at least a monthly basis. This report summarises progress made to date as regards the Finance Scrutiny Panel.

##### **2.2 Panel Governance Arrangements**

The Panel has been established as a permanent panel and sub-group of this Committee. It is the intention to endeavour to continue to convene monthly meetings of the Panel, in accordance with the timeline for budget monitoring by the Executive and also the Authority's budget setting process. There is now a process in place for regular reporting to this Committee. Councillors Dafydd Roberts and Robin Wyn Williams, as Scrutiny Committee representatives on the Panel, will in turn present progress reports on the work of the Panel.

<sup>1</sup> Corporate Scrutiny Committee convened on 10<sup>th</sup> April, 2017 and 26<sup>th</sup> June, 2017

## 2. FOCUS OF WORK OF THE FINANCE SCRUTINY PANEL

2.1 The Finance Scrutiny Panel has now met on three occasions, namely – 17<sup>th</sup> August, 29<sup>th</sup> September and 25<sup>th</sup> October, 2017. Attached are the decisions matrices for the first two meeting of the Panel (**APPENDIX 1**) and a verbal update will be presented from the last meeting of the Panel at the Committee.

Also attached (**APPENDIX 2**) is a copy of the Panel's work programme.

2.2 Hitherto, the Panel has concentrated on the following matters:

- **Governance matters** – putting in place clear governance arrangements (including a terms of reference) and a work programme as the basis for the work of the Panel over the coming months
- Overview of Local Government finance
- Detailed consideration to **Theme 1 – Budget Monitoring** - with the Panel taking the view that its function should concentrate on scrutinizing the response of the Executive to budget monitoring arrangements (rather than pre-decision scrutiny of budget monitoring). It was anticipated that this approach would support the Executive to make better decisions  
The Panel scrutinized the response of the Executive to the Qtr1 report on revenue budget performance at its meeting of 29/09/17. The Portfolio Holder for Resources was in attendance for this discussion. In light of its deliberations, the Panel agreed the following action points:
  - i. Express concern regarding the overspend in children's services and the learning service [**AP 20**]
  - ii. As a first step, invite the Assistant Chief Executive and the Head of Learning to provide an explanation on the financial situation (children's services and learning service) and the mitigation measures proposed to put in place to control the overspend. The information to also include how any invest to save funding was spent
  - iii. Invite the Head of Learning to consider the propriety of basing the school transport service on secondary school catchment areas
- Detailed consideration to **Theme 2 – Medium Term Financial Plan**. The Panel examined the principles and assumptions underpinning the proposed 3 year financial plan
- At the last meeting, the Panel gave consideration to **Theme 3 - Annual budget setting process** which included looking in detail at the initial budget proposals. A verbal report on the discussion will be presented at the meeting of the Scrutiny Committee.

## 3. MATTERS TO BE ESCALATED FOR CONSIDERATION BY THE PARENT COMMITTEE

The following matters be escalated for consideration by the Corporate Scrutiny Committee:

3.1 Current overspend and budget pressures in children's services and the learning service. The Corporate Scrutiny Committee is requested to come to a view about the robustness of the Panel's actions thus far

3.2 Any percentage increase in the Council Tax for 2018/19 be discussed as part of the Committee's consideration of the initial budget proposals for next year.

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**6 – Equality Impact Assessment [including impacts on the Welsh Language]**

N/a

**7 – Financial Implications**

This report discusses the following elements of the work of the Finance Scrutiny Panel:

- i. 2017/18 revenue budget performance monitoring
- ii. Initial proposals as part of the budget setting process for 2018/19
- iii. Medium Term Financial Plan (underpinning principles and assumptions)

**8 – Appendices:**

1. Decisions matrices for the following meetings of the Finance Scrutiny Panel:
  - 17<sup>th</sup> August, 2017
  - 29<sup>th</sup> September, 2017

[A verbal report will be presented from the meeting convened on 25<sup>th</sup> October, to the committee]

2. Finance Scrutiny Panel work programme

**9 - Background papers (please contact the author of the Report for any further information):**

Anwen Davies, Scrutiny Manager, Isle of Anglesey County Council, Council Offices,  
Llangefni. LL77 7HF

**Cllrs Dafydd Roberts & Robin Wyn Williams**  
**Scrutiny Members on the Finance Scrutiny Panel**  
**Date: 18/10/17**

## SCRUTINY FINANCE PANEL, 17/08/17

**Present:** Cllr Aled Morris Jones; Dafydd Roberts; Dylan Wyn Rees; Robin Wyn Williams; Marc Jones; Bethan Hughes-Owen; Anwen Davies.

Item	Key points	Action point	Action by Who / When ?	Status
1. Terms of Reference	<ul style="list-style-type: none"> <li>• <b>Finance Scrutiny</b> – a key element of the role and contribution of Scrutiny within the Council's broader governance arrangements. Likely to be a significant part of the WAO review of our Scrutiny arrangements (timetable for field work yet to be confirmed by WAO)</li> <li>• <b>Governance Arrangements and Terms of Reference</b> – the scoping paper before the Panel today to inform development of the final terms of reference</li> <li>• Clear objective → ensure development of Panel members as subject specialists to lead financial discussions with their fellow members in the parent committees, Members' briefings etc.</li> </ul>	<b>AP1</b> Summarise the Panel's work and report every ¼ to the Corporate Scrutiny Committee. Discussion in the parent committee on an exception basis only.	Head of Resources in conjunction with the Scrutiny Manager [preparing documents] Cllrs Dafydd Roberts / Robin Wyn Williams [reporting back] [Ongoing]	
		<b>AP2</b> Hold monthly meetings of the Panel	Scrutiny Manager [Ongoing]	
		<b>AP3</b> Prepare final terms of reference for the Panel, to be approved at the next meeting	Scrutiny Manager [29/09/17]	
2. Setting the Context	<ul style="list-style-type: none"> <li>• Council's financial work tends to occur in an annual cycle of April → March. Some exceptions e.g. Medium Term Financial Plan (MTFP) which is a 3-year plan. The budget process starts in June every year</li> </ul>	<b>AP4</b> Confirm the need to scrutinize the drivers / principles and assumptions underpinning the Medium Term Financial Plan, as part of the Panel's work programme	Head of Resources / Scrutiny Manager [29/09/17]	

	<ul style="list-style-type: none"> <li>• Need to consider the propriety of conducting a consultation exercise on the Business Rates Relief Scheme</li> <li>• Scrutinizing the quarterly monitoring of the revenue and capital budgets a key element of the Panel's work – either by scrutinizing the Services' mitigation measures before consideration by the Executive Committee or at the end of the process by scrutinizing the Executive's response to budget management (in order to assist the Executive to make better decisions)</li> <li>• Ensuring an element of training for Panel members is important to help them to play a key role in scrutinizing financial matters</li> <li>• The role and contribution of the Panel considered a key part of the Council's governance arrangements. Need to focus on scrutinizing the impact of budgetary decisions (not the accuracy of the budgets themselves) and also scrutinize the decisions of the Executive. The Audit Committee had a clear role in treasury management, ensuring accuracy of accounts and management of risks</li> </ul>	<p><b>AP5</b> Consider the propriety of a consultation exercise on the Business Rates Relief Scheme.</p>		
		<p><b>AP6</b> Initially, the Panel to scrutinize the Executive's response to budget management. Review after the first ¼</p>	Scrutiny Manager	
		<p><b>AP7</b> As a first step, prepare a flowchart on the process of establishing the annual budget, including summarizing the key milestones</p>	Scrutiny Manager in conjunction with the Head of Resources	
		<p><b>AP8</b> Need a further discussion about the appropriateness of including the HRA (Housing Revenue Account) in the scope of the Panel's work</p>	All	
<p>3. Theme 1: Budget Monitoring</p>	<ul style="list-style-type: none"> <li>• A general discussion on the monitoring of revenue and capital budgets, using the Q4 (2016/17) monitoring report as an example</li> </ul>	<p><b>AP9</b> Invite the Portfolio Holder for Resources when the Panel scrutinized the Executive's</p>	Scrutiny Manager [quarterly, ongoing]	

		response to the financial monitoring, on a quarterly basis		
4. Panel's Work Programme: August - December 2017	<ul style="list-style-type: none"> <li>Vital to ensure a robust work programme to support the Panel's contribution to meaningful scrutiny that adds value</li> </ul>	<b>AP10</b> Put a work programme in place for the Panel, starting with the period August 2017 → March 2018	Scrutiny Manager	
5. Date of Next Meeting	<ul style="list-style-type: none"> <li>Schedule dates for monthly meetings of the Panel, September 2017 → March 2018 initially</li> <li>Panel to focus on a single theme / individual elements of the budget round, per meeting</li> </ul>	<b>AP11</b> Next Panel meeting to be held on 29 September, 2017 @ 9.30am	Scrutiny Manager [31/08/17]	
		<b>AP12</b> Schedule the financial themes to be considered at individual meetings of the Panel	Head of Resources / Scrutiny Manager	
		<b>AP13</b> Next meeting of the Panel to focus on: <ul style="list-style-type: none"> <li>a. Response of the Executive to the Q1 monitoring report (2017/18)</li> <li>b. Principles / Assumptions of the Medium Term Financial Plan (MTFP) [MTFP will be submitted to the Executive on 18.09.17]</li> </ul>	Scrutiny Manager	

<b>ACTION STATUS</b>			
<b>No Actions to be implemented</b>	<b>On target to implement the Action Point(s) by the next meeting</b>	<b>Anticipated delay in completing the Action Point(s) by the next meeting, but will be implemented.</b>	<b>Behind schedule and a significant risk of not being implemented</b>
	Green (G)	Amber (A)	Red (C)







## SCRUTINY FINANCE PANEL, 29/09/17

**Present:** Cllr Aled Morris Jones; Dafydd Roberts; Dylan Wyn Rees; Robin Wyn Williams; Marc Jones; Bethan Hughes-Owen; Anwen Davies

Cllr John Griffith, Portfolio Holder for Resources (for the discussion on item 3: budget monitoring 2017/18: Q1)

Item	Key Points	Action Point	Action by Who / When?	Status
1. Record of Previous Meeting	<ul style="list-style-type: none"> <li>Panel Members confirmed that the format of the decisions matrix remained fit for purpose and an effective tool for monitoring progress / performance</li> <li>Format of the document pack challenging for use on Ipads</li> </ul>	<b>AP 14</b> Continue to trial presenting reports in PDF format in separate files for both languages	Scrutiny Manager	
<b>Training and awareness raising session</b> [Medium Term Financial Plan – principles and assumption underpinning the Plan]				
2. Medium Term Financial Plan [Theme 2]	<p>Detailed introduction to the financial spreadsheet underpinning the Council's medium term financial plan. The Financial Plan and its underlying assumptions were adopted by the Executive at its meeting on 18/09/17</p> <p>A 3-year financial plan for the Council for the period 2017/18 → 2019/20 (rolling programme)            A number of assumptions had been made in the following areas:</p> <ul style="list-style-type: none"> <li>Annual increases for National Insurance; salaries; pensions; inflation; interest</li> </ul>	<b>AP 15</b> Provide assurance to the Corporate Scrutiny Committee that the Medium Term Financial Plan was underpinned by robust assumptions. It was noted that the assumptions were based on the best available information	Panel Members with responsibility for reporting back on progress of the Panel's work [31/10/17]	

Item	Key Points	Action Point	Action by Who / When?	Status
	<ul style="list-style-type: none"> <li>• Workforce turnover rate</li> <li>• Costs of our main service contracts</li> <li>• Energy costs</li> <li>• Total reserves [compulsory redundancy costs]</li> <li>• Financial pressures e.g. Children's Services, Canolfan Addysg y Bont, Grass Cutting Contract</li> </ul> <p>A financial gap of around £8.5m was anticipated over a 3 year period (£4m in 2018/19; £2.5m in 2019/20 &amp; £2m in 2020/21) and a 4% increase in Council Tax. The Council Tax represents 26% of the Council's income and the Financial Plan based on an assumption of an annual increase of 4% in the Council Tax level</p>	<p><b>AP 16</b> Consider the propriety of offering taxpayers an option to pay Council Tax over a 12 month period (rather than 10 months), by direct debit and also making arrangements to raise public awareness</p>	<p>Head of Resources</p>	
		<p><b>AP 17</b> Ensure discussion at the Corporate Scrutiny Committee on the percentage increase in Council Tax for 2018/19, as part of Scrutiny Members' consideration of the initial budget proposals for the forthcoming year.</p>	<p>Panel Members with responsibility for reporting back on the progress of the Panel's work [31/10/17]</p>	
<p>3. Terms of Reference</p>	<p>Key to ensure that the work of the Panel was underpinned by sound governance arrangements</p>	<p><b>AP 18</b> Adopt the terms of reference as submitted</p>	<p>Scrutiny Manager</p>	
<p>4. Budget Monitoring [Q1, 2017/18] [Theme 1]</p>	<p><b><u>THEME 1: MONITORING THE BUDGET</u></b>  A detailed look at the Executive's response to the budget monitoring report → Q1 (2017/18)</p> <p><b>Context</b>  The Executive's resolutions were noted (18/09/17):</p>	<p><b>AP 19</b> Note the Executive's response to the budget monitoring report for Q1</p>	<p>n/a</p>	

Item	Key Points	Action Point	Action by Who / When?	Status
<p>At the request of the Panel, the Portfolio Holder for Resources was present for the discussion on this item</p>	<p>“(It was resolved) –</p> <ul style="list-style-type: none"> <li>• To note the position set out in respect of the financial performance to date.</li> <li>• To agree to a review of earmarked reserves to identify earmarked reserves which are no longer a priority and which could be used to help fund the projected overspend.</li> <li>• To note the position of the invest to save programmes.</li> <li>• To note the position with regard to efficiency savings for 2017/18.</li> <li>• To note how the costs of agency and consultancy staff will be monitored in 2017/18.</li> <li>• To delegate the release of the Council Tax Premium to the Section 151 Officer based on the calculations that the Premiums have been paid.”</li> </ul> <p><b>Input of the Portfolio Holder / Head of Resources</b> It was noted:</p> <ul style="list-style-type: none"> <li>• Individual Portfolio Holders would lead a discussion with the Heads whose budgets were overspending with a view to putting mitigation measures in place</li> <li>• The situation was not expected to deteriorate – it was an assessment based on 1 quarter with a number of factors possibly impacting on expenditure during the 9 months remaining of the current financial year</li> <li>• Overspend in children's services, learning (out of county placements, transport). Pressure on budgets in adults services, highways and leisure</li> <li>• Main risks in social services (children and adults services) and learning</li> </ul> <p><b>Questions from Panel members:</b></p> <p>i. Was there a trend of overspend over a number of years in front line service budgets? (analysis attached to the decisions matrix)</p>	<p><b>AP 20</b> Express concern regarding the overspend in children's services &amp; the learning service</p>		
		<p><b>AP 21</b> As a first step, invite the Assistant Chief Executive and the Head of Learning to provide an explanation of the financial situation (children's services and learning) and the mitigation measures proposed to put in place to control the overspend. The information to also include how any invest to save funding was spent</p>	<p>Assistant Chief Executive / Head of Learning [10/25/17]</p>	
		<p><b>AP 22</b> Invite the Head of Learning to consider the propriety of basing the school transport service on secondary school catchment areas.</p>	<p>Head of Learning</p>	

Item	Key Points	Action Point	Action by Who / When?	Status
	<ul style="list-style-type: none"> <li>ii. Which services were underspending?</li> <li>iii. Which budgets were the biggest concern for the Council?</li> <li>iv. Was there an appetite to create a joint foster care agency across North Wales as a way of managing overspends / financial pressures in children's services?</li> <li>v. What factors were causing the continued increase in the number of looked after children in the authority? What were the projections?</li> <li>vi. What was the strategy to increase the number of our foster parents?</li> <li>vii. Was it appropriate to re-consider the provision of a specialist children's residential service (to replace Queen's Park), possibly in conjunction with the 3rd Sector?</li> <li>viii. What assurance was there that recovery measures would be in place to control the overspend and the increasing financial pressures – especially in children's and learning services</li> <li>ix. What was the purpose of the surplus in the Housing Revenue Account?</li> <li>x. How can the Housing Revenue Account be used to fund the Extra Care Housing scheme in Seiriol?</li> <li>xi. Was it possible not to ring-fence the Housing Revenue Account?</li> </ul> <p>In making its recommendation, the Panel considered 3 options:</p>			

Item	Key Points	Action Point	Action by Who / When?	Status
	<p>a. Delay taking action until Q2 performance information was available</p> <p>b. Escalate the matter straight to the Corporate Scrutiny Committee recommending a review of the management of children's services and learning budgets</p> <p>c. Refer the matter to the attention of the Corporate Parenting Panel and request the Panel to intervene and take steps to control the budget</p>			
5. Panel Work Programme: August – December, 2017	<ul style="list-style-type: none"> <li>• Vital to ensure a robust work programme to support the Panel's contribution to meaningful financial scrutiny that adds value</li> <li>• Ensure external, specialist input to assist us to evaluate and evidence the impact and added value of the Panel. The outcomes of the evaluation to be available to develop good practice at a national level</li> </ul>	<p><b>AP 23</b> Put a work programme in place for the Panel starting with the period August, 2017 → March, 2018</p>	Scrutiny Manager	
		<p><b>AP 24</b> Invite CIPFA Wales to a Panel meeting, with the objective of agreeing input into our evaluation of the impact of the Panel's work</p>	Scrutiny Manager	
6. Date of Next Meeting		<p><b>AP 25</b> Next Panel meeting to be held on 25<sup>th</sup> October, 2017 @ 10.00am</p>	Scrutiny Manager	

Item	Key Points	Action Point	Action by Who / When?	Status
		<b>AP 26</b> Next Panel meeting to focus on the 2018/19 initial budget proposals	Scrutiny Manager with Head of Resources	

<b>ACTION STATUS</b>			
No Actions to be implemented	On target to implement Action(s) by next meeting	Anticipated delay in implementing the Action Point(s) by the next meeting, but will be implemented.	Behind schedule and a significant risk of not being actioned
	Green (G)	Amber (A)	Red (R)

**PANEL SGRIWTINI CYLLID – RHAGLEN WAITH /  
FINANCE SCRUTINY PANEL – WORK PROGRAMME**

CYFARFOD / MEETING	DYDDIAD / DATE	PWNC / SUBJECT	ADRODDIAD I'R PWYLLGOR SGRIWTINI CORFFORAETHOL / REPORT TO CORPORATE SCRUTINY COMMITTEE	ADRODDIAD I'R PWYLLGOR GWAITH / REPORT TO EXECUTIVE
<b>AWST → RHAGFYR, 2017 AUGUST → DECEMBER, 2017</b>				
<b>1</b>	<b>AWST AUGUST</b> 17/08/17 [2.00 – 4.00]	Sesiwn ddatblygu/codi ymwybyddiaeth → Cyllid Llywodraeth Leol <i>Development session/awareness raising → Local Government Finance</i>		
		CG, Cynllun Prosiect a gosod y cyd-destun / <i>TOR, Project Plan &amp; setting the scene</i>		
		Thema 1: <b>Monitro'r Gyllideb</b> (CH 4: 2016/17) / <b>Budget Monitoring</b> (Qtr 4: 2016/17)		
		Rhaglen waith ac anghenion datblygu / <i>Work programme and development needs</i>		
<b>2</b>	<b>MEDI SEPTEMBER</b> 29/09/17 [9.30 – 12.30]	Sesiwn ddatblygu/codi ymwybyddiaeth → Egwyddorion/rhagdybiaethau'n sail i'r Cynllun Cyllidol Tymor Canol <i>Development session/awareness raising → Theme 2: Principles/assumptions underpinning the Medium Term Financial Plan</i>		

CYFARFOD / MEETING	DYDDIAD / DATE	PWNC / SUBJECT	ADRODDIAD I'R PWYLLGOR SGRIWTINI CORFFORAETHOL / REPORT TO CORPORATE SCRUTINY COMMITTEE	ADRODDIAD I'R PWYLLGOR GWAITH / REPORT TO EXECUTIVE
		Cylch Gorchwyl terfynol / <i>Final Terms of Reference</i>		
		Thema 1: <b>Monitro'r Gyllideb</b> (CH 1: 2017/18) – cymryd golwg manwl ar ymateb y Pwyllgor Gwaith / <b>Budget Monitoring</b> (QTR 1: 2017/18) – <i>a closer look at the response of the Executive</i>		
		Thema 2: <b>Cynllun Cyllidol Tymor Canol</b> – cymryd golwg manwl; herio'r rhagdybiaethau; cyswllt efo arbedion arfaethedig 2018/19 / <b>Theme 2: Medium Term Financial Plan</b> – <i>a closer look; scrutinise assumptions; link to 2018/19 proposed efficiencies</i>		
		Rhaglen waith ac anghenion datblygu / <i>Work programme and development needs</i>		
3	<b>HYDREF / OCTOBER</b> 25/10/17 [10.00 – 12.30]	<b>Sesiwn ddatblygu/codi ymwybyddiaeth → Proses o sefydlu'r gyllideb flynyddol</b> <b>Development session/awareness raising → Annual budget setting process</b>		



CYFARFOD / MEETING	DYDDIAD / DATE	PWNC / SUBJECT	ADRODDIAD I'R PWYLLGOR SGRIWTINI CORFFORAETHOL / REPORT TO CORPORATE SCRUTINY COMMITTEE	ADRODDIAD I'R PWYLLGOR GWAITH / REPORT TO EXECUTIVE
		<p>Thema 3: <b>Proses sefydlu cyllideb flynyddol</b> – cymryd golwg manwl; herio'r cynigion cychwynnol: craffu unrhyw argymhellion mewn perthynas â chynnydd yn y Dreth Gyngor</p> <p><i>Theme 3: <b>Annual budget setting process</b> – a closer look; scrutinise initial proposals; scrutinise any proposals relating to an increase in the Council Tax</i></p> <p>Rhaglen waith ac anghenion datblygu (adolygiad) / <i>Work programme and development needs (review)</i></p>	<p>Pwyllgor Sgriwtini Corfforaethol / <i>Corporate Scrutiny Committee, 31/10/17</i></p>	<p>Pwyllgor Gwaith / <i>Executive, 06/11/17</i></p>
4	<p><b>RHAGFYR / DECEMBER</b> 01/12/17 [9.30 – 12.00]</p>	<p>Sesiwn ddatblygu/codi ymwybyddiaeth → Egwyddorion/rhagdybiaethau'n sail i'r Polisi Rhyddhad Treth Busnes <i>Development session/awareness raising → Principles/assumptions underpinning the Business Tax Relief Policy</i></p> <p>Thema 1: <b>Monitro'r Gyllideb</b> (CH 2: 2017/18) – cymryd golwg manwl ar ymateb y Pwyllgor Gwaith / <b>Budget Monitoring</b> (QTR 2: 2017/18) – a closer look at the response of the Executive</p>		

CYFARFOD / MEETING	DYDDIAD / DATE	PWNC / SUBJECT	ADRODDIAD I'R PWYLLGOR SGRIWTINI CORFFORAETHOL / REPORT TO CORPORATE SCRUTINY COMMITTEE	ADRODDIAD I'R PWYLLGOR GWAITH / REPORT TO EXECUTIVE
		Thema 4: <b>Polisi Rhyddhad Treth Busnes</b> - cymryd golwg manwl; craffu'r egwyddorion a rhagdybiaethau <i>Theme 4: <b>Business Tax Relief Policy</b> – take a closer look; scrutinise the underpinning principles and assumptions</i>		
		Rhaglen waith ac anghenion datblygu (adolygiad) / <i>Work programme and development needs (review)</i>		
<b>IONAWR → MAI, 2018</b> <b>JANUARY → MAY, 2018</b>				
5.	<b>IONAWR / JANUARY</b> 04/01/18 [3.00 – 5.00*]  (Ar godiad y Sesiwn Briffio Aelodau)	Sesiwn ddatblygu/codi ymwybyddiaeth → Egwyddorion a phrosesau lleol yn sail i reolaeth dyledion <i>Development session/awareness raising → Principles &amp; local processes underpinning debt management</i>  Thema 3: <b>Proses sefydlu cyllideb flynyddol</b> – cymryd golwg manwl yn sgîl sylwadau dderbyniwyd yn ystod yr Ymgynghoriad Cyhoeddus / <i>Theme 3: <b>Annual budget setting process</b> – a closer look in light of comments received during the recent Public Consultation</i>	Pwyllgor Sgriwtini Corfforaethol / <i>Corporate Scrutiny Committee,</i> 05/02/18	Pwyllgor Gwaith / <i>Executive,</i> 18/02/18

CYFARFOD / MEETING	DYDDIAD / DATE	PWNC / SUBJECT	ADRODDIAD I'R PWYLLGOR SGRIWTINI CORFFORAETHOL / REPORT TO CORPORATE SCRUTINY COMMITTEE	ADRODDIAD I'R PWYLLGOR GWAITH / REPORT TO EXECUTIVE
		<p>Thema 5: <b>Rheoli dyledion</b> – cymryd golwg manwl ar ein prosesau rheoli dyledion; perfformiad lleol yn erbyn awdurdodau eraill (2016/17) / <i>Theme 5: <b>Debt management</b> a closer look at our local debt management processes; local performance against other authorities (2016/17)</i></p> <p>Rhaglen waith ac anghenion datblygu (adolygiad) / <i>Work programme and development needs (review)</i></p>		
8.	CHWEFROR / FEBRUARY (diwedd mis neu ddechrau Mawrth)	<p>Sesiwn ddatblygu/codi ymwybyddiaeth → Egwyddorion a rhagdybiaethau'n sail i'r cynllun busnes y Cyfrif Refeniw Tai <i>Development session/awareness raising → Principles and assumptions underpinning the Housing Revenue Account</i></p> <p>Thema 1: <b>Monitro'r Gyllideb</b> (CH 3: 2017/18) – cymryd golwg manwl ar ymateb y Pwyllgor Gwaith / <b>Budget Monitoring</b> (QTR 3: 2017/18) – <i>a closer look at the response of the Executive</i></p> <p>Thema 6: <b>Cynllun Busnes y Cyfrif Refeniw Tai</b> – cymryd golwg manwl; herio'r rhagdybiaethau; cyswllt efo cyllideb arfaethedig 2018/19 / <i>Theme 2: <b>Housing Revenue</b></i></p>		

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		<i>Account Business Plan – a closer look; scrutinise assumptions; link to 2018/19 proposed budget</i>		
9.	<b>MAWRTH / MARCH</b> (diwedd mis dechrau Ebrill)	<p>Sesiwn ddatblygu/codi ymwybyddiaeth → adolygu cynnydd gwaith y panel / gwerthusiad</p> <p><i>Development session/awareness raising → progress review / evaluation</i></p> <p>Gwerthuso effaith gwaith craffu'r Panel rhwng Awst, 2017 → Chwefror, 2018; cynnig argymhellion i'r Pwyllgor Sgriwtini Corfforaethol o ran rhaglen waith y Panel yn ystod 2018/19 /</p> <p><i>Evaluate the impact of the Panel's scrutiny work between August, 2017 → February, 2018; make proposals to the Corporate Scrutiny Committee on the Panel's work programme for 2018/19</i></p>	Pwyllgor Sgriwtini Corfforaethol / <i>Corporate Scrutiny Committee</i> , 09/04/18	Pwyllgor Gwaith / <i>Executive</i> , 30/04/18
<b>28/02/18 → Cyngor Sir yn derbyn cyllideb ddrafft 2018/19, i'w mabwysiadu / Full Council to receive the 2018/19 draft budget, for adoption</b>				
<b>MEHEFIN →</b> <b>JUNE →</b>				

<b>CYFARFOD / MEETING</b>	<b>DYDDIAD / DATE</b>	<b>PWNC / SUBJECT</b>	<b>ADRODDIAD I'R PWYLLGOR SGRIWTINI CORFFORAETHOL / REPORT TO CORPORATE SCRUTINY COMMITTEE</b>	<b>ADRODDIAD I'R PWYLLGOR GWAITH / REPORT TO EXECUTIVE</b>