



Annual Report 2020-21

Welsh Language (Wales) Measure 2011

The Welsh Language Commissioner's Annual Report prepared in accordance with Schedule 1, Paragraph 19(1) of the Welsh Language (Wales) Measure 2011 for the year 1 April 2020 to 31 March 2021, together with the Auditor General for Wales's Certificate and Report on the accounts.

Laid before the National Assembly for Wales on 31 August 2021 in accordance with Schedule 1, Paragraph 19(2) of the Welsh Language (Wales) Measure 2011.



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Foreword

Looking back over the year, what will stay in the memory in general, is how we all had to rethink, reprioritise and react quickly to ensure that we continued to deliver. We saw leisure centres and theatres being turned into hospitals almost overnight, we saw parents and teachers juggling their lives to ensure that children's education was not adversely affected, we saw events of all kinds being cancelled, but societies finding new ways to come together.

As an organisation, when the decision was made a few days before the start of the 2020-21 financial year that all workers would work from home due to the rapidly spreading public health threat of the virus worldwide, little did I imagine that we would still be working from home at the time of producing this report looking back over the period. It has been a strange and unusual year and we have faced unprecedented challenges. An additional challenge for us as an organisation was having to deal with a serious cyber attack before Christmas that affected our systems. A specific section of this report deals with what happened and how we responded. In my opening remarks, I would like to pay tribute to my team of officers who faced these challenges with resilience, a positive attitude and creativity, reprioritising and planning to ensure that the work environment and the attack had the least possible impact on our mission and our services to the public. The fact that we have been able to publish our Accounts in full, and that they have been accepted unconditionally by the Auditor General, shows the efforts made to recover and rebuild after the cyber attack.

I am writing these words shortly after the Senedd Cymru Election and as the new government begins planning its programme for work for the next five years. My message to the

government is that there is a need for a bold outlook when considering how to safeguard the future of the Welsh language. I produced manifesto recommendations for the new government. Some of the key messages of that document were: that an increase is needed in the Welsh language skills of the education workforce to create more Welsh speakers; that we need to retain those speakers by creating a context for the language in the workplace; and that favourable conditions must be created for the Welsh language to thrive.

One of the first things I want to see the new government doing is to publish a programme for the introduction of Welsh language standards to more organisations and sectors. Research shows that the experience of Welsh speakers improves when dealing with organisations that implement standards, but too many applicable organisations currently continue to operate outside the standards regime. This means that the experiences of Welsh speakers are still inconsistent from organisation to organisation, or that a Welsh language service is too often dependent on the goodwill of individuals, or that someone 'happens to be available' who can speak the language. Welsh speakers deserve better than this, and deserve the assurance that the standards provide.



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Foreword



Aled Roberts
Welsh Language
Commissioner

I look forward, therefore, to working with the new government to ensure that real changes are implemented to increase the opportunities available for people in Wales to use the language in their everyday lives.



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Drafting and consulting on
codes of practice for 78
organisations.



Publication of 7 good
practice advice
documents for
organisations.

Annual overview



Conducting a survey on the
impact of COVID-19 on the
Welsh language services of
public organisations.



Publishing 22 manifesto
recommendations for the
new government.



Successfully ensuring the
Culture, Welsh Language
and Communications
Committee undertook a
specific inquiry on the
impact of COVID-19 on
the Welsh language.





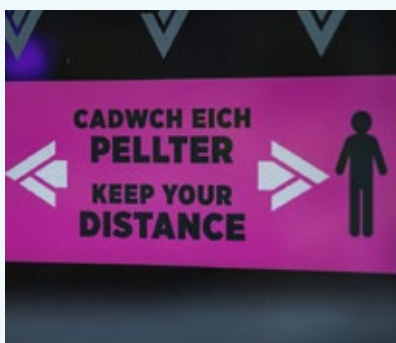
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Annual overview



Launch of the Cynnig
Cymraeg scheme for
businesses and charities.

Providing free translations
for charities in the early
days of the pandemic.



Publication of an urgent
advice note on conducting
bilingual video meetings.



Celebrating 15 years of
the Iaith Gwaith / Working
Welsh badge by conducting
a special campaign to
highlight the scheme.



COVID-19 had a social and economic impact to all aspects of society and put significant pressure on health and social care services.





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The position of the Welsh language more widely

COVID-19

The social and economic impact of COVID-19 extended to all aspects of society in 2020-21; and although the implications have not yet become fully clear in all areas, there is cause for concern that the overall impact will have a disproportionate effect on the Welsh language.

The cancellation of face-to-face events in the national and local calendar led to a significant reduction in opportunities to use the language. Although a number of organisations and societies turned to technology to maintain their activities and attendance, these events did not completely bridge the gap, and a large number of people lost out on the opportunity to participate in events through the medium of Welsh for over a year.

The pandemic also highlighted the long-term challenges facing communities with a high density of Welsh speakers, bringing to the surface debates regarding the accessibility of the housing market to local people and the stability of the economy. There has been a large increase in recent years in the number of houses bought as second or holiday homes, and in the absence of meaningful economic opportunities for local people in

these areas, this leads to a housing market that is often out of reach for the local community, leading to the depopulation of young people from those communities. Concerns were raised that the pandemic would lead to an increase in this trend that would further raise house prices, with more people migrating from cities to the countryside to live and work from home part-time.

During the year, we presented evidence to the Government and the Senedd on the impact of COVID-19 on the Welsh language with a focus on arts and sport, education and the economy. There is more on this work on page 26. We also carried out a survey on the effects of COVID-19 on Welsh language services, and there is more on this on page 17 and the findings will be published in our assurance report for 2020-21.

Our concerns about the impact of the pandemic on the opportunities to use Welsh related to the following points:

- The impact of cancelling local and national events on opportunities to use Welsh socially and on the continuation of events in the future.

- The impact of cancelling events and closing the economy on the 'Welsh language economy' that supports and keeps Welsh speakers in their communities.
- Concern that school closures and the lack of social opportunities to use Welsh would undermine children and young people's confidence in their skills and the lack of Welsh-language resources available to support them.
- The lack of mental health services available in Welsh to respond to the potential increase in mental health problems arising from the pandemic.
- The need for the Welsh language to be central to rebuilding plans after the pandemic.



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Brexit

On 24 December 2020, the UK Government and the European Union announced that they had agreed a Trade and Cooperation Agreement. However, although the Welsh Government gave its support to this decision, this was done with some reluctance, and it stated that was not the deal they wanted, and that the UK Government's decisions have left Wales and its communities short.

During the year, uncertainty continued as to the exact impact of leaving the European Union on the Welsh economy and its impact on Welsh-speaking communities, particularly in the agricultural sector. There was also uncertainty regarding sources of grants and future funding. The Welsh Affairs Select Committee undertook a consultation on the Common Prosperity Fund which will replace the European funds, and which will be administered through county councils rather than through the Welsh Government. The Commissioner responded to the consultation highlighting a number of projects promoting the Welsh language that had received funding from European structural funds in the past and the need to build on this, and also opportunities to use the Welsh language in the administration of the fund.

Education

On 9 March 2021 the Curriculum and Assessment (Wales) Bill was passed by the Senedd. The Government rejected calls from the Welsh Language Commissioner and others to introduce a Code for the Teaching of Welsh as part of the Bill. However, it accepted the argument that more support needs to be offered to English-medium and bilingual schools in terms of teaching Welsh.

The Government has committed to working with stakeholders to develop and implement a Welsh language framework that will support teachers in English-medium and bilingual schools to help their learners move along a Welsh language continuum more quickly and more successfully.

The Commissioner was pleased that the argument that more support is needed for English-medium schools to teach Welsh has been accepted, but was disappointed that this did not lead to amending the Bill. He looks forward to the publication of the Welsh language framework to support English-medium schools and teachers so that they can contribute fully to the Welsh Government's target that 70 per cent of 15-year-olds will be able to speak Welsh by 2050.



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Challenges facing the Welsh Language Commissioner

The 'Plans for 2021-22' section at the end of Part 1 of the report explains our work programme for the coming year. This section is intended to highlight some of the challenges facing the Commissioner's office over the next period.

Like almost all organisations, COVID-19 has meant a change to our ways of working and although restrictions are now easing, some of those changes are likely to be permanent or long-term. All our staff have been working from home throughout, and over the coming year we will work on a policy for our approach moving forward. The challenge is to do so at a time when there is an ongoing element of uncertainty.

The Commissioner's office suffered a serious cyber attack in December 2020. The Governance Statement in Part 2 of the report provides details of the cyber attack and the various work streams that were implemented to respond to the situation during 2020-21. The impact of the attack was significant, and it influenced all elements of our work during the year. Undoubtedly, the last quarter of the reporting period was extremely challenging for the office as we sought to respond to the repercussions of the attack, whilst continuing to exercise our functions and serve the public at the same time.

However, with the help of external agencies, and the extraordinary commitment of our staff, we have taken great strides to rebuild following the attack. We have a new IT environment in place that enables us to carry out our functions effectively, and work continues to develop the IT environment in line with our corporate IT transformation strategy. Our priorities for the next period will include launching a new website, developing a CRM system for managing our contacts with the public and clients, re-establishing systems, and developing a new place-names database. We will also continue to work with our partners to ensure our IT environment is as robust as possible in the face of the constant and increasing challenges of cyber attacks. The challenge will be to implement this programme of corporate transformation and development while continuing to carry out our usual functions and work programme effectively.

During the year, we will develop a new Strategic Plan, setting out the organisation's strategic direction for the next few years. The plan will highlight the Commissioner's vision as well as explain our corporate values and strategic objectives. It will also set a direction for our efforts to continue to implement the Welsh Language Measure, and clarify our

other objectives in promoting and facilitating the opportunities to use the language. The plan will also outline what the Commissioner's priorities will be as we enter a new Senedd term in Wales.

As the political parties began to prepare for the Senedd election campaign, the Commissioner published manifesto recommendations in 2020 - highlighting the priorities in terms of the Welsh language for the next five years. The recommendations included the need for the new Government to agree a programme for introducing standards so that more organisations are subject to them. We also made recommendations regarding Welsh-medium education system - in the context of the new curriculum and the need to train enough teachers to be able to teach through the medium of Welsh. We will aim to work with the new Government on its work programme for the Welsh language, and challenge when necessary. We will use evidence and research from key reports, such as our assurance report and our 5-year report on the position of the Welsh language, when presenting arguments and influencing.



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Rights to use the Welsh language





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Introducing duties



A total of 123 organisations implementing Welsh language standards.



Compliance notices given to 2 new organisations.



Drafting and consulting on codes of practice for 78 organisations.



Preparing for the introduction of standards for railway companies.



Researching in order to prepare to introduce standards for utility companies.



Approving the Prison and Probation Service's Welsh Language Scheme.



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Imposition of standards

The Commissioner has now given compliance notices to 124 public bodies in Wales, with 123 bodies implementing Welsh language standards by the end of March 2021. The new organisations the Commissioner imposed standards on them during the reporting period were the Public Services Ombudsman for Wales, and St David's Catholic College - which will implement standards by 31 October 2021.

Extending rights

During the year, we conducted research into the current situation of rail services, and prepared for the imposition of standards on water companies and other utilities.

The Commissioner expressed concern and frustration that the Welsh Government was not moving quickly enough in terms of preparing Welsh language standards regulations. In our document 'Manifesto for the 2021 Senedd Cymru election' published in May 2020 we recommended that political parties commit to introducing regulations that would enable us to impose standards on organisations that have already been through a standards investigation process, and also to look further at the Welsh Language Measure schedules to examine more sectors that could become subject to standards. We also recommended that the parties commit to taking every opportunity to bring new entities

within the standards regime as new organisations or partnerships are established.

The Commissioner responded to a consultation on draft regulations no. 8, namely regulations drawn up in relation to the health professions sector. The Commissioner submitted a response to the consultation during summer 2020, however the consultation period was extended to 10 October 2020 due to the pandemic. The Government also asked the Commissioner for suggestions on specific issues within the draft regulations. In March 2021, the Welsh Language Minister announced that she did not intend to introduce these draft regulations within the fifth Senedd term because of the need to consider certain issues. An alternative timetable for the introduction of these draft regulations has not been published.

Approval of Welsh language schemes

Some sectors, such as Crown bodies continue to operate Welsh language schemes under the Welsh Language Act 1993, as standards cannot be imposed on them without the Crown's consent. We have continued to work with these organisations, and have approved new language schemes and amended others.

One key development was giving approval to Her Majesty's Prison and Probation Service's (HMPPS) new

Welsh Language Scheme, which included the service's response to our 'Welsh language in Prison' report published in 2018. Several new and important commitments have been included within the language scheme, including recognition of the right of individuals in Wales to use the Welsh language with each other and commitments relating to the promotion and facilitation of that right among staff and prisoners.

Publication of codes of practice

During the year, four codes of practice were drawn up for regulations number 2, 4, 5 and 6 (which apply to Welsh public organisations, tribunals, colleges and universities, police forces and the fire and rescue services in Wales). In accordance with the requirement of the Welsh Language Measure to consult with the bodies affected by the Codes, the Commissioner commenced the consultation on 5 December 2020. However, with the realisation that the consultation had begun in the middle of the period of the cyber attack, it was recommended to the bodies that they should not open the attachments. Following the restoration of systems, the consultation period on the codes was re-opened in March 2021.

Following the consultation process, we will present the codes for the consent of the Welsh Ministers and, once we have received their consent, the codes become statutory documents. We aim to publish the codes during the autumn of 2021.



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Implementing duties



Publication of 7 good practice advice documents for organisations.



A total of 190 representatives attended a virtual event on the requirements of the policy making standards.



Conducting a survey on the impact of COVID-19 on the Welsh language in public organisations.



Publication of 'Closing the Gap', an assurance report on the quality, availability and use of Welsh by public organisations.



82% of people who prefer to use Welsh when dealing with public bodies agree that they are able to do so.



70% of people agree that the Welsh language services of public organisations are improving.



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Closing the Gap, assurance report 2019 - 2020

The Commissioner's sixth assurance report, 'Closing the Gap', was published at a virtual event during the summer of 2020. This is a report that provides the Commissioner's views on the performance of public organisations in dealing with the Welsh language.

The Commissioner considered that, although he had seen an increase in the availability of several Welsh language services, and that performance was generally moving in the right direction, some issues were still a cause for concern, namely regarding Welsh speakers' ability to receive services in the language of their choice. He noted, for example, that care must be taken to ensure that arrangements do not relax in terms of services such as publishing documents, social media posts, and websites in Welsh.

He also concluded that organisations should address their responsibility to promote their Welsh language services and people's ability to use them, to drive change in the use of Welsh language services.

Regarding the compliance arrangements of public

organisations, he again emphasised that compliance with statutory duties is not a tick-in-the-box exercise. It is essential for organisations to seek to understand users' experiences, and the quality of the services they offer. The Commissioner was pleased to see that organisations had established satisfactory arrangements for translation, and that the costs had been absorbed into their usual costs.

Looking at language skills, he noted that progress had been made in assessing staff skills, and that this should be continued until 100% of the workforce's skills were assessed annually. Based on inspection work, it was clear that a number of activities were taking place in order to make the Welsh language more visible within organisations, and to give colleagues the opportunity to use the language. However, the Commissioner did not feel that he had seen a serious shift towards significant use of Welsh as a language of administration.

Finally, in terms of promoting the Welsh language, he noted that arrangements existed to consider the impact of policy decisions on the Welsh language, but that they remained superficial. He also referred to the importance of the

promotion standards that have been placed on county councils and national parks, and the opportunity arising from the requirement to assess the success of the first set of promotion strategies and prepare new ones for the next 5-years.

Publication of good practice advice documents

To encourage organisations to promote and facilitate the use of the Welsh language effectively, we published seven good practice advice documents during the year:

- Overseeing compliance;
- Recording and sharing language choice;
- Policy on awarding grants;
- Policy making standards: Creating opportunities for persons to use the Welsh language and treating the Welsh language no less favourably than the English language;
- Producing an annual report on Welsh language standards;
- Recruitment; and
- Promoting the use of Welsh language services.

We held an online event to coincide with the publication of the advice document on compliance with the policy making standards, offering guidance to organisations on when and who should consider the effects of policy decisions on the



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Welsh language, as well as offering a methodology for the said process itself. More than 190 officers and heads of public organisations joined the event. A recording on the event can be seen on our YouTube channel.

During the last quarter of the year in question, external providers were commissioned to produce two additional good practice advice documents, in response to the findings of the Commissioner's previous investigation work. The first document relates to providing guidance to county councils and national park authorities on assessing the achievement of their promotion strategies. County councils and national parks have put in place a range of different targets for their 5-year strategies. Although measuring progress against their targets is a matter for the organisations themselves, this advice document provides guidance on the following aspects:

- Current information on methodologies and data sources to be used in assessing the extent to which they have implemented their promotion strategies and met the targets they have set.

- Proposals for the best methods of monitoring progress before, in accordance with standard 145, publishing revised versions of the 5-year strategies.

At the time of writing, the advice document has now been published, and a virtual event was held with representatives from county councils and national parks in Wales to discuss the assessment of the success of their 5-year strategies, as well as how to go about drawing up a new strategy.

With regard to the other document, health boards and NHS trusts are required to comply with standard 110, Welsh Language Standards (No. 7) Regulations 2018, which states that they must publish a plan for each 5-year period, setting out the extent to which they are able to offer clinical consultations in Welsh, the steps they intend to take to increase their ability to offer clinical consultation in Welsh, and a timetable for the actions they have detailed. The focus of the second advice document is to provide guidance on standard 110, and it will be published later in 2021-22.

Study on the impact of COVID-19

During the second half of 2020-21, we undertook a thematic study on the impact of COVID-19 on the Welsh language provision of public organisations. The purpose of the study was to ascertain the impact of the crisis on the experiences of service users and staff of public organisations; to understand how robust and embedded the organisations' arrangements are in terms of compliance and consideration of the Welsh language; to identify barriers to the continuity of Welsh language provision, at an individual organisation level or systemically; and identify examples of innovation and good practice that organisations have implemented in order to safeguard Welsh language provision.

A questionnaire was sent to all organisations implementing Welsh language standards and Welsh language schemes, and a total of 121 responses were received.

The full results and findings of the survey will be published as part of the 2021 assurance report.



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Review of organisations' compliance with standards

Organisations are required to have specific documents that deal with how they comply with the standards; and as usual, we conducted a review of these documents during 2020-21, with 118 organisations subject to the survey.

Survey of the experiences of Welsh speakers

In line with annual practice, we commissioned questions in Beaufort Research's Welsh Speakers Omnibus Survey. A total of 424 online interviews were completed and analysed.

Once again, a mixed picture emerged as a result of the findings. In terms of those who prefer to use Welsh when dealing with public bodies, 82% of them agreed that they are usually able to deal with public organisations in Welsh if they wish to do so; and 70% agreed that the Welsh language services of public organisations were improving – a slight increase on the previous two years. However, it emerged that there are some areas that public organisations need to improve on to promote the use of Welsh language services and make it clear to the public how to complain if they are dissatisfied with the service.

The findings of the survey will be published in full in the 2020-21 assurance report.

Feedback meetings

During the year, officers held feedback meetings with organisations subject to Welsh language standards or Welsh language schemes. These meetings are an opportunity for organisations to learn about their performance in complying with specific requirements, such as telephone services, reception, websites, and correspondence. The meetings are also an opportunity to discuss the organisations' arrangements to ensure compliance, how they promote and facilitate their Welsh language services to increase use, discussions on workforce skills and how to increase internal capacity. Another important aspect is to discuss any effective practices or compliance risks that have emerged during the most recent reporting period. The programme of meetings was due to be completed before the organisation was subjected to a cyber attack. As a result, some feedback meetings in the calendar for December 2020 had to be cancelled.

Increasing the internal use of Welsh

During the year, officers have begun work on an exciting and important project aimed at facilitating an increase in the use of Welsh by public organisation staff in their work – both written and oral, formal and informal.

We have started background research on the project looking to learn from stakeholders about the opportunities and barriers that arise in Welsh language administration. We have begun to identify effective practice, develop relationships with organisations leading on alternative projects, and consider academic research on language use. We have met with stakeholders including 5 public bodies with over a third of their workforces speaking Welsh, the Welsh Government which has been implementing its internal use strategy 'Cymraeg, it belongs to us all' as well as holding a meeting with 6 organisations already operating through the medium of Welsh.

The project will continue to develop over the Commissioner's next strategic planning period, with the aim of providing an innovating package that includes methods of promoting and facilitating the internal use of Welsh based on research and effective practice, behaviour change methods and technological developments.



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Enforcing duties



A total of 133 valid complaints received: 117 complaints about Welsh language standards and 16 regarding language schemes.



A total of 46 investigations opened: 45 into compliance with Welsh language standards and 1 into compliance with a Welsh language scheme.



Determination of 28 investigations and 60 individual standards.



Intervention to two legal cases.



Determination of failure to comply with 38 individual standards, and that there had been no failure to comply with 22 other individual standards.



85% of complaints determined were in relation to service delivery standards.



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Welsh Language Standards: Complaints and enforcement

Information about the implementation of the Commissioner's enforcement policy and the investigations into complaints carried out by the Commissioner between 1 April 2020 and 31 March 2021.

Number of valid complaints	117
Number of complaints investigations	45
Number of investigations determined	28
Number of investigations open at 31 March	49
Number of individual standards (not investigations) determined	60
Number of determinations of failure to comply with individual standards	38
Number of determinations of no failure to comply with individual standards	22

Category of complaints determined	
– Service Delivery	51
– Operational	3
– Policy making	6

Enforcement action in light of failure	
– Taking no further action	
– Providing recommendations to the organisation or any other person	8
– Taking action to prevent failure	31
– Providing advice to the organisation or any other person	2
– Preparation of an action plan	2

Welsh language schemes: Complaints

Total language scheme complaints	32
Number of invalid complaints	16
Number of investigations	16
Number dealt with informally	1



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Rights to use the Welsh language

No application was made to conduct an investigation into interference with the freedom to use Welsh during the year. With less contact between individuals as a result of lockdown restrictions, both in the workplace and socially, the lack of applications during this year is not surprising.

Although no applications were made to the Commissioner to conduct an investigation, the results of Beaufort Research's Welsh Speakers Omnibus Survey conducted in November and December 2020 showed that 20% of respondents indicated that someone had prevented them from speaking Welsh with someone else who also wished to speak Welsh. This percentage is an increase from the 15% who reported experiencing interference in 2019. Given the low number of applications we have received over the years alongside this statistic, we conclude that there is opportunity for us to raise general awareness of Part 6 of the Welsh Language Measure.

Impact of COVID-19

At the end of March 2020, 79 investigations into compliance with standards were open. The majority were investigations in relation to local authorities and the Welsh Ministers, with a smaller number of investigations into health boards and other organisations from different sectors. As the pandemic unfolded, the Commissioner wrote to all health boards stating that he would postpone any investigations that were underway, and that he would not initiate any new investigations, until the crisis had passed.

He also wrote to all local authorities and the Welsh Ministers asking them whether they were in a position to continue to respond to requests for information in relation to new complaints and ongoing investigations, committing to halting the process of dealing with complaints and continuing investigations until the pressures on their services had reduced, if they were not in a position to do so.

Sixteen local authorities asked the Commissioner to postpone the subsequent steps. The Welsh Ministers requested that the forthcoming stages of some investigations be delayed but not others, based on the ability of the department in question to respond.

This decision was made under section 11 (1) of the Welsh Language Measure, which states that the Commissioner may do anything he thinks appropriate in connection with any of his functions, and the decision was made to avoid additional pressure being placed on public services. The Commissioner was keen to respond quickly to the situation in order to assist efforts to prevent the spread of the virus and to provide care for those suffering due to the outbreak. During this period, the Commissioner continued to receive complaints from the public, in accordance with his duty under section 93 of the Welsh Language Measure. Where an organisation had indicated that it was in a position to respond and provide information, the Commissioner continued to make decisions as to whether to investigate those complaints or not under section 71 of the Welsh Language Measure. Where an organisation had indicated that it was not in a position to respond, a record was kept of those complaints, and a decision was made to consider opening an investigation into the complaints when the work recommenced.



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It was decided to return to the delayed investigations in August 2020 as the additional pressures involved in responding to the COVID-19 crisis had been significantly reduced by then, and many of the public authorities' arrangements had either returned to pre-pandemic levels, or new arrangements were in place.

Complaints received during the postponement period

Between April and July 2020, only 26 complaints were received, a very significant decrease compared to the corresponding period in 2019. This was consistent with figures reported by other organisations responsible for receiving complaints from the public.

The majority of complaints received in that period related in some way to the pandemic, including complaints regarding the following:

- the track and trace telephone app;
- emergency announcements on public bodies' social media;
- emergency announcements on public bodies' websites;
- the Welsh Government's daily press conference;
- correspondence on the rearranging of public services;

- signs in testing centres; and
- documents explaining the self isolation process.

Intervention in legal proceedings

Following Rhondda Cynon Taf County Borough Council's decision to reorganise schools in the Pontypridd area, a group of local campaigners applied for a judicial review. They claimed that the decision would have a negative effect on the provision of Welsh-medium education, and that the Council had failed to consider specific factors in relation to proposals to reorganise secondary schools or close sixth forms.

In the application for a judicial review, the campaign group referred to an investigation that the Commissioner was conducting into the Council's compliance with certain Welsh language standards in making the decision, and his proposed determination that the council had breached those standards.

The Commissioner decided to intervene in the case in order to ensure that the Court was in possession of the correct information as to the status of the investigation and determination;

and was aware of the proposed determination that the council had not complied with the standards relating to consultation documents in deciding to close the school; and to provide clarity regarding the differences between the duty on the Council to consider the impact of decisions on the Welsh language under the Welsh language standards regime and the School Standards and Organisation (Wales) Act 2013 regime.

The judge ruled that the Council had failed to comply with the requirements of the School Organisation Code, and concluded that it had failed to consider the effect on the communities served by the school; the effect on the sustainability of the area's Welsh-medium secondary education; and how its decision would contribute to the Government's and the council's strategic aim of increasing the use of Welsh and treating the Welsh language no less favourably than the English language.

The Council then lodged an appeal against the High Court judgment, and the Commissioner was also granted permission to intervene in this case. The intervention was in relation to ensuring that the official status of the Welsh language



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was respected and that the Court adopt an appropriate approach in considering bilingual legislation; the need to ensure a judge who can speak Welsh when a matter before the Court relates to the interpretation of a Welsh version of the statute; and that the Court should be aware of and have due regard to wider issues relating to the impact of the decision on the Welsh language.

The judges acknowledged that it may be highly desirable in some cases for the Court to have expertise in the Welsh language, but that it was not essential in this case, and were of the view that the Court had succeeded in interpreting the Welsh text of the relevant sections of the legislation correctly and had managed to deal with both languages on the basis of equality. The Court of Appeal quashed the High Court's ruling.

The Commissioner is of the view, as stated in correspondence to the Chief Executive of HM Courts and Tribunals Service on 20 May 2021, that the Welsh language statute can only be interpreted fully and appropriately by appointing a Welsh-speaking judge to hear all (or part of) the claim, without assistance. Only a Welsh speaker can have the required linguistic and legal expertise. The interpretation process is essentially a judicial function. It therefore follows that the only way to ensure that the process is conducted properly, is that the matter is heard before a Welsh-speaking judge.

Although the Court of Appeal was not persuaded of the relevance of the Commissioner's investigation, it remains the case that if a local authority complies with the standards, the more robust the decision-making process will be. This would make it much more difficult for a claimant to challenge the policy decision on the grounds that there has been a failure to consider the effect of the policy decision on the Welsh language for breaching another regime.

This case highlighted a fundamental lack of understanding of the requirements of the policy making standards by public authorities. It became apparent that some authorities considered that the duty to consider the effect of their policy decisions on the Welsh language in accordance with the requirements of the standards was not in force if a separate requirement to assess the effect of their decisions existed in other legislation. It was confirmed that this position was incorrect and that the duty to comply with the policy making standards was independent of and additional to other duties. As a result of this, the Commissioner will undertake a programme of educational activities to raise authorities' awareness of the requirements of the policy making standards, and to improve levels of compliance.



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Promoting the Welsh language





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Influencing policy



Successfully ensuring the Culture, Welsh Language and Communications Committee undertook a specific inquiry on the impact of COVID-19 on the Welsh language.



Publishing a report on teacher education. The Minister for Education agreed with our recommendation that an education workforce strategy was needed.



Success in ensuring that the new Citizen's Voice body would be subject to Welsh language standards.



Publishing 22 manifesto recommendations for the new government.



Ensuring the Government's commitment that specific support will be given to those teaching Welsh in English-medium schools.



Successfully influencing the Solicitors Regulation Authority to offer the new qualifying examinations through the medium of Welsh.



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COVID-19

We submitted responses to several consultations by Senedd Cymru committees on the impact of COVID-19 on areas within the Committees' remits, including education and culture, and to a consultation by the Welsh Affairs Committee into the impact of COVID-19 on the Welsh economy. We also provided comments on the Welsh Government consultations on rebuilding Wales following COVID-19 and Brexit.

We proposed that the Culture, Welsh Language and Communications Committee undertake a specific inquiry into the impact of the pandemic on the Welsh language. That proposal was accepted, and the Commissioner gave evidence to the Committee. One of the Committee's recommendations, and one accepted by the Government, was that the Welsh Government should ensure that the short-term reallocation of Welsh language funding, due to the pandemic, would not lead to longer-term funding allocations that could be detrimental to the achievement of the aims of *Cymraeg 2050*.

Education

Due to the importance of Welsh-medium education in creating new Welsh speakers and meeting the targets of the *Cymraeg 2050*

strategy, much attention was given to developments in education during the year. We sought to ensure that the Curriculum and Assessment (Wales) Act made provisions for a code of practice on the teaching of Welsh in English-medium schools. Although there was general support for this from a number of language organisations and from some of the opposition parties, an amendment of this sort was rejected. However, we are hopeful that the Welsh language framework promised by the Minister rather than a code of practice will provide specific support to those teaching Welsh in English-medium schools.

Linked to the curriculum developments, we provided comments in response to the Welsh Government's consultation on reforming school language categories. We have consistently argued that these categories should be statutory, and were disappointed with the proposal of non-statutory categories. We were also concerned that the proposals for the secondary sector would be a step back from the current unsatisfactory position.

Without teachers able to teach through the medium of Welsh and teach the language as a subject, it will not be possible to sustain Welsh-medium education or meet

the targets of the *Cymraeg 2050* strategy. We published a briefing note outlining the challenge of ensuring that enough teachers are able to speak Welsh, recommending the need for a long-term education workforce strategy and that initial teacher education training courses need to develop the Welsh language skills of all prospective teachers.

We also contributed to the Welsh Government's review of the Learner Travel (Wales) Measure 2008 and ensured that the review would be considering education from the early-years onwards, and not just post-16 education, because of the Government's planned increase in Welsh-medium education as a result of the *Cymraeg 2050* strategy.

Health

The importance of providing health and care services through the medium of Welsh is a priority for the Commissioner and we are of the view that much better planning is needed for the delivery of those services. We responded to a number of consultations in this sector, each time highlighting the need to give further consideration to the Welsh language in policy development. We responded to consultations on autism services; the transition from children to adult services; speech and language



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therapy; carers; older people; a Digital Special Health Authority for Wales, and a number in social services.

In particular, it was noted that the population assessments that Regional Partnership Boards are required to undertake as a result of the Social Care and Well-being (Wales) Act 2014 need to take a much greater account of the health and care needs of Welsh speakers. The Government acknowledged that they needed to do so and intends to provide further support for them and support the implementation of the Welsh language standards.

We succeeded in ensuring that commitments to the Welsh language have been strengthened in the Welsh Government Language, Speech and Communication: Delivery Plan 2020 to 2021.

Recommendations for the 2021-26 government

We published a manifesto document for the 2021 election which contained 22 recommendations to strengthen the position of the Welsh language and ensure that the new government is on track to realise the targets of the Cymraeg 2050 strategy.

The report was shared with political parties during the summer of 2020, and individual meetings were held with Welsh language spokespersons and policy officials of the main parties to discuss the recommendations. A communications campaign via traditional and social media was also conducted in collaboration with a number of national and international partners to highlight the recommendations. These included publishing a discussion between the Commissioner and the Chief Executive of Mudiad Meithrin about the recommendations on childcare and early years education, and between the Commissioner and the language commissioners of New Brunswick and Ontario in order to understand how the active offer in health has been embedded in their respective provinces in Canada. These videos can be viewed on our YouTube channel.

We will assess the success of the work and hope that the next government give them due consideration when planning its programme for government and legislation.

Agriculture

We responded to the Welsh Government's consultation on the Agriculture (Wales) Bill White Paper relating to the changes to farming and the support provided to farmers following the departure of the United Kingdom, and therefore Wales, from the European Union. We were concerned that the impact of the proposals on Welsh-speaking agricultural communities was not sufficiently considered because of their importance to the future of the Welsh language on a community level.

Justice

During the year we continued discussions with the Solicitors Regulation Authority to seek to persuade them to provide the new examination for the qualification of solicitors through the medium of Welsh. This has been a matter of discussion between us for a number of years, and we welcomed a confirmation from the authority in the summer of 2020 that they accepted our arguments, and that arrangements were underway to provide the examination in Welsh to prospective candidates.



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Developing Welsh language infrastructure



Publication of an urgent advice note on conducting bilingual video meetings.



Contributing to ensuring that Census questionnaires (paper and online) were user-friendly, accurate and of an acceptable standard.



Producing a comprehensive report on the position of the Welsh language between 2016 and the end of 2020.



Continuing to add standardised forms of names of villages, towns and cities in Wales to the List of Place-names.



The Welsh Language Commissioner is Vice-Chair of the International Association of Language Commissioners.



Membership of an advisory group on race and ethnicity terminology.



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Simultaneous translation

When people were forced to work from home in spring 2020 and hold all manner of meetings that would normally have been held face-to-face online, we responded by providing urgent advice to organisations on how bilingual meetings could be held remotely. The note was intended to provide practical guidance to organisations on how bilingual services of quality could continue to be offered during those unprecedented times. Providing information early was a priority for us as the idea of remote simultaneous translation was completely new to the vast majority of organisations.

In addition, the Commissioner has consistently supported the Welsh Government's efforts to influence Microsoft to provide a satisfactory solution to facilitate simultaneous translation in Teams.

The 2021 Census

The Commissioner's officers were members of the 2021 Census Welsh Questions Assurance Group. This group provided the Office for National Statistics with expert advice on the design and wording of the Welsh language questionnaire (paper and online) in order to ensure the best possible experience for people who chose to complete the Census in Welsh. We will continue to seek

to influence the Office for National Statistics as it plans to release the data on the Welsh language in the spring of 2022.

5-year report on the position of the Welsh language

One of our statutory functions is to publish a report on the position of the Welsh language every five years, and the next report will be published in the summer of 2021, focussing on the period between January 2016 and December 2020. We have been busy during the year planning and drafting its contents, and we intend to use the report's findings, conclusions, and recommendations to drive policy developments and contribute to the evidence base on the position of the Welsh language.

Standardisation of Welsh place-names

We continued to hold virtual meetings of the Standardisation of Place-names Panel over the past year to take forward the work of drawing up recommendations on how best to spell Welsh place-names.

We also advised the Local Democracy and Boundary Commission on ward names, and worked with Findmystreet to improve the experience of searching for bilingual names in Wales.

International Association of Language Commissioners

We remain an active member of the International Association of Language Commissioners, and during the year, Aled Roberts has been acting as Vice-president of the Association. The Association aims to share experiences with an international audience as well as opportunities to learn from the successful practices of other countries. The sharing of information and comparing experiences has been particularly valuable in the context of the global COVID-19 pandemic as all members of the Association have faced similar challenges in their scrutiny of the way in which minority and official languages are treated in times of crisis.

We benefited from turning to members in Canada in trying to influence the 2021-26 government to commit to developing an understanding of the active offer in health and care in pre-election manifestos. The Commissioner of Official Languages for New Brunswick and the French Language Services Commissioner of Ontario participated in an online discussion with the Welsh Language Commissioner and the video was posted on our YouTube channel, and shared with the political parties and relevant stakeholders, as well as to the public on our social media.



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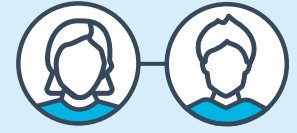
Promoting the use of Welsh by businesses and charities



Launch of the Cynnig Cymraeg scheme. A total of 140 organisations have started on their plans.



Launch of the Cynnig Cymraeg marketing fund for charities



Appointment of two interns to work on the Welsh language and Volunteering



Holding training sessions on the use of Welsh for voluntary sector organisations.



Supporting charities in the early days of the pandemic by providing free translation in addition to the usual proofreading service.



Holding a number of popular online seminars with various sectors.



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Y Cynnig Cymraeg (Welsh Language Offer)

In June 2020, we launched the new 'Cynnig Cymraeg' scheme to ensure clarity for the public in terms of what Welsh language services a business or charity offer to increase take up. We work with organisations to help them develop their commitments to using Welsh, and give them recognition in the form of the Cynnig Cymraeg logo, as well as templates and a raft of ideas on how to promote their services. Through ongoing discussions, we aim to ensure that Welsh language services continue to develop and lead to an increase in use.

By 31 March 2021, 140 businesses and charities had started work on preparing and developing their Cynnig Cymraeg, with 14 plans completed.

One of the charities that finalised their Cynnig Cymraeg during the reporting period was Mind Cymru. The charity's commitments include a pledge to provide information about mental health through the medium of Welsh for young people; to provide self-help materials in Welsh; to run all their campaigns bilingually - including a campaign to improve the mental health

service through the medium of Welsh; and to develop and improve the language skills of their staff. We worked with the charity on promoting the Cynnig Cymraeg, creating a video to share on social media and collaborating on a press release that attracted national publicity.

Marketing fund

In November 2020, we opened a new fund offering support for charities to market their Welsh language services. The fund is open to charities that have produced a Welsh language development plan and agreed their Cynnig Cymraeg for the public, and they are able to apply for up to £500.

One of the charities that has benefitted from the fund was Keep Wales Tidy to highlight the national Young Correspondents for the Environment competition in Welsh.

Promoting volunteering opportunities in Welsh

During lockdown, we saw the importance of volunteering in our communities, and it became clear that more Welsh speakers and learners needed to be encouraged to volunteer. Therefore, we worked with the Wales Council for Voluntary

Action to appoint two interns for a period of three months to support organisations across Wales to create and promote opportunities for volunteering through the medium of Welsh. A total of 73 individuals and organisations attended the session online.

Banking seminar

A seminar was held for high street banks and building societies, focusing on producing bilingual apps and highlighting the importance of the Welsh language in marketing.

One exciting development in the sector during the year, resulting from the collaboration at these seminars, was to support Principality Building Society in their development of Dylan's Savings Squad, a digital resource for schoolchildren on savings and how to save. The resource was published during the summer of 2020 and the publication of the Welsh version at the same time as the English version demonstrated that the building society had planned a service in both Welsh and English from the outset.



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The law sector

We worked with several private companies in the legal sector during the year. JCP solicitors were already involved in the piloting of the Cynnig Cymraeg. At the end of the reporting period, four other companies had received the Cynnig Cymraeg and tens of other companies had attended an information session about the Cynnig Cymraeg and were in the process of developing their offer. We established a Welsh-medium network for the sector, and held an event for the network in March 2021 with solicitors from Darwin Gray, JCP and an auditor from Lexcel, a regulatory body. This event was an opportunity for solicitors to share good practice in the use of Welsh and to hear more about Lexcel's work in promoting companies that use Welsh.





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Communications



Holding a campaign to celebrate the anniversary of the Iaith Gwaith scheme.

#MAEGENIHAWL



Holding a Welsh Language Rights Day.



Sessions at the Eisteddfod AmGen on the language skills of the education workforce and planning.



Creating a series of videos to highlight Welsh language resources.



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laith Gwaith / Working Welsh

On 18 November 2020, we marked the fifteenth anniversary of the laith Gwaith orange badge. Since its launch by the former Welsh Language Board, an average of over 50,000 badges, lanyards and posters have been distributed annually to show that a Welsh language service is available.

The scheme was first launched at Leekes, Cross Hands, in 2005, and on its anniversary, we revisited the shop to hear how they continue to use the badge, and how public awareness of it has developed over the years. We also shared quotes and evidence from different employers and officers who use the badge in their everyday work.

We acknowledged that the way people have engaged with each other has been different over the past year, and that a badge or lanyard may not have been the most suitable way of demonstrating that people are able to speak Welsh at work. Therefore, we developed a background filter for virtual meetings which includes the badge as a means of identifying Welsh speakers onscreen.

Welsh Language Rights Day

On 7 December 2020, we held the Welsh Language Rights Day. This was the second time that we had held the annual campaign to help public organisations highlight the fact that their services are available in Welsh.

Organisations are expected to promote their Welsh language services throughout the year, but giving everyone a specific day to celebrate Welsh language services is an effective way of raising awareness. It is also a reason to set aside a date each year to remind staff internally of the rights that exist and to carry out promotional activities.

For this year's rights day, we created a video and developed templates that the different organisations could use to promote services and to create a sense of consistency in the campaign.

Eisteddfod AmGen

As the National Eisteddfod was not held in Tregaron in August 2020, organisations that would usually have had a stand on the Eisteddfod field or held a session at the Societies Pavilion were invited to hold virtual sessions on the Eisteddfod AmGen platform. The Commissioner led a panel discussion on the recruitment and training of Welsh-medium and bilingual teachers in Wales to meet the target of one million Welsh speakers. The panel included the Chief Executive of the Coleg Cymraeg Cenedlaethol, the General Secretary of UCAC, and a lecturer in Education at Bangor University.

Welsh Language Resources

During lockdown, we shared information with the public about various Welsh-medium resources available from different organisations. Many of these were resources relevant to education and intended to facilitate the experience of parents in educating their children from home. We published a series of hugely popular videos presenting the information and shared them on our social media.



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Management and operation Commentary on financial performance

The Welsh Language Commissioner is a corporation sole funded by Welsh Ministers. The funding allocated by Welsh Ministers for the year 1 April 2020 to 31 March 2021 was £3,207,000 (2019-20: £3,157,000) for revenue expenditure and £277,000 (2019-20: £0) of capital funding. The net expenditure after interest for the year was £3,289,000 (2019-20: £3,093,000). On 31 March 2021 there was £697,000 in the general reserve (31 March 2020: £502,000)

	2019-20 Outturn £000	2020-21 Outturn £000	2020-21 ¹ Budget £000	2021-22 ² Budget £000
Officers' costs	2,293	2,412	2,418	2,445
Administration				
Accommodation : Rent	87	119	119	119
Accommodation : other costs	147	118	136	139
Office dilapidations	5	—	—	—
Travel and subsistence	80	2	80	11
Training and recruitment	23	24	27	35
Legal and professional	131	173	105	193
Information technology	153	158	156	107
Communication	15	13	15	14
External audit fee	15	20	15	15
Administration other	22	23	22	15
	678	650	676	648
IT Project costs	—	119	—	—
Programme costs	85	58	107	83
Depreciation and amortisation	39	50	82	77
Net Expenditure	3,095	3,289	3,283	3,253
Income	—	—	—	—
Interest receivable	(2)	—	—	—
Net expenditure after interest	3,093	3,289	3,283	3,253

¹ Final internal budget approved by the Management Team in April 2020

² Final internal budget approved by the Management Team in June 2021

³ The analysis in the table above has been adjusted and reconciled for changes to expenditure categories during the year



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Officers' costs

Employment costs for 2020-21 were higher than the 2019-20 actual costs but the outturn for the year was £6,000 lower than the budget set for 2020-21. The main factors that explain the variance against the budget are as follows:

With travel restrictions imposed by the Government as a result of COVID-19 and uncertainty as to when the restrictions would be lifted, the number of days of annual leave not taken at the end of the financial year had risen significantly. This resulted in an increase in costs relating to staff holiday pay accrual of £45,000.

There has been a change to the working hours of some staff and there have also been overtime costs as a result of the cyber attack. This led to an increase in costs of £7,000.

There was an increase of £35,000 in relation to non-budgeted agency staff costs. This was to employ a resource to enable staff to work on the project of transforming the organisation's IT infrastructure. These costs came from the funding allocated for investment in the organisation's IT infrastructure.

COVID-19 had an impact on the organisation's plans to fill a vacancy and posts where the permanent officers were on maternity leave; there was a delay of several months before three posts were filled. Not all posts where the officer was on maternity leave were filled. These factors led to a saving of £57,000.

Following the departure of two officers later in the year and a gap before the posts were filled there was a further saving of £15,000.

Two posts were budgeted for part of the year, but these posts were not filled resulting in a saving of £7,000.

In setting the 2020-21 budget, an increase of £50,000 was planned for a pay settlement for a two year period, to be paid at the start of the period. There was a 2.5% pay settlement for one year only, this led to a saving against the budget.

The costs of employing officers continue to represent around 75% of the organisation's annual expenditure. Annual increases to these costs, whether in pension costs or the pay settlement, have had an impact on our ability to employ officers to carry out the functions and duties of

the organisation. Management continues to monitor the impact of the reduction in staff numbers on the capacity and effectiveness of the organisation.

Accommodation

The gross rental costs of the offices are consistent with the budget for the year. It was expected that 2020-21 costs would increase as a result of the rent-free period from 21/12/2018 to 20/09/2019 ending.

There was a reduction in office running costs during the year compared to 2019-20 and the budget for the year:

- costs of landlord services for the Cardiff office reduced due to one off costs relating to the refurbishment of the foyer in 2019-20;
- savings because staff have been working from home due to COVID-19 restrictions. This has resulted in savings for cleaning, servicing and waste costs across the offices;



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- In 2019-20 there were repair and refurbishment costs due to unexpected work in Cardiff and Caernarfon, there were no requirements during 2020-21; and
- There was no significant impact on the provision for office dilapidations following a change to HM Treasury's discount rate.

Despite an increase in the above costs, savings have been made against the budget in non-domestic rates following a valuation assessment and reimbursement. Electricity and gas costs were also less than budgeted as we were able to release accrued costs relating to the former Caernarfon office.

Travel and subsistence

At the beginning of the year a budget of £80,000 was set at a level consistent with 2019-20. At the beginning of the year travel restrictions came into force as a result of the COVID-19 pandemic; and the assumption at the beginning of the year was that the restrictions would be in force for a short period of time. These restrictions continued throughout the year and have had a significant impact on expenditure, with only 3% of the budget being spent, leading to a saving of £78,000.

The only travel costs were those necessary to distribute equipment to staff after the cyber attack and staff journeys to service the IT systems in the various offices.

This situation continues and has influenced the level of budget set for 2021-22. Remote working methods using technology lead the organisation to conclude that continued use of technology will lead to a reduction in travel and subsistence costs in future years.

Training, recruitment and wellbeing

Recruitment costs were consistent with the budget and 2019-20 expenditure.

Expenditure on statutory and core training was consistent with the budget for the year. There has been a saving of £2,000 compared to seminar costs in 2019-20, mainly because no staff seminar was held in 2020-21 due to COVID-19 restrictions.

There was a saving of £700 on the cost of the childcare voucher scheme compared with the budget but an increase of £2,200 compared with 2019-20 due to the number of staff on maternity leave during 2020-21 who were members of the scheme.

There has been a reduction of £1,000 against the budget and 2019-20 costs for providing counselling services for staff and eye tests. In addition, some £1,000 was saved for tea and coffee provision in the offices, due to staff working from home.

Legal and professional

Legal costs are the most significant element of this budget. Legal costs have varied considerably from year to year, particularly in terms of the costs of preparing for and defending Welsh Language Tribunal cases and also any court cases or judicial reviews that the Commissioner may be party to. A challenging revenue expenditure budget of £45,000 was set for 2020-21. However, the budget was set in the context that where additional costs became necessary during the financial year, as a consequence of circumstances or particular cases, it would be possible to increase the available funding. The Commissioner has a policy to retain a certain level of reserves for this purpose.

For 2020-21, total costs for legal services were £124,000. It became apparent during the year that a number of cases were coming before the Welsh Language



Tribunal. The Commissioner also made a decision to be a party to the Judicial Review of the Rhondda Cynon Taf case. The costs of the judicial review were £49,700. The setting of an increased budget for legal costs for 2021-22 reflects the experience of higher legal costs in 2020-21.

A challenging budget of £33,000 for translation and interpretation was set in 2020-21. However, the actual costs were around £8,000 less than budgeted. There was a saving of around £1,000 because the 2019-20 accrual for the Annual Report was higher than the actual cost. It is also noted that translation costs had decreased significantly in the quarter following the cyber attack.

Consultant costs that weren't related to the IT project were £2,000 in the financial year 2020-21. This was consistent with the budget and a reduction of some £12,000 compared to 2019-20. The reason for the higher cost in 2019-20 was the Management Team's decision to conduct an independent review into a complaint by the Chair of Cymdeithas yr Iaith Gymraeg against the Welsh Language Commissioner. A detailed review was undertaken in the

period January 2020 to the end of March 2020 and a report was subsequently published.

Internal audit costs are consistent with 2019-20 expenditure but £2,000 less than the 2020-21 budget. This is because one element of the 2020-21 audit plan was delayed due to the cyber attack. This work on implementing the IT project will take place as part of the 2021-22 internal audit plan.

Statutory audit costs have increased by £6,000 against the 2020-21 budget and actual expenditure for 2019-20. This is because the Auditor General for Wales has assessed the organisation's risks as a consequence of the cyber attack and concluded that additional work needs to be undertaken in conducting the audit.

Information Technology

Core information technology costs have been consistent during the year. However, a number of factors; such as the IT project's investment in the organisation's new infrastructure, the impact of COVID-19 and working from home, and the cyber attack, have had an impact on different elements of the expenditure. The expenditure and investment on the IT Project is set out on page 40. The other key elements to note are as follows:

The cyber attack had a detrimental effect on the organisation and following the attack £25,000 was spent specifically on external expertise to assist with the task of recovering data from backups affected by the cyber attack.

For the other IT systems support services there was a reduction in costs due to the termination of agreements and/or reduction in use of the service. The main factors are set out below:

- a reduction to around £4,000 in terms of the costs of maintaining and use of a telephone system as staff work from home, rather than from the offices, as a result of the COVID-19 restrictions;
- a reduction of £7,000 on other IT project costs as any project work on transforming the organisation's IT infrastructure took precedence over any other project or ad-hoc work;
- further reductions of around £2,000 in relation to various IT licences;
- a saving of £5,600 by terminating agreements for services such as video conferencing, security and website accessibility that are not required with the new infrastructure;



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- an increase of £4,300 in installing a new service such as a remote link for staff working from home and a Zoom video conferencing service; and
- a reduction of around £900 for the ongoing costs of other services.

Communication

Communication costs in 2020-21 are around £2,000 less than the 2019-20 expenditure and budget for the year. There was £1,000 less expenditure on photography, questionnaires and corporate design and around £1,000 on photography and design work for the Annual Report.

Information Technology Project

Having drawn up an IT Strategy and the submission of an application and business case to the Welsh Government to upgrade and transform the organisation's IT environment, a budget of £385,000 for 2020-21 was allocated by the Welsh Government, specifically for this purpose. It is noted that £277,000 of the budget was transferred to the Commissioner during the year, and of this total, £272,000 was spent. The two main reasons the total available budget of £385,000 was not spent in the financial year were as follows:

At the start of the financial year we had to respond to the COVID-19 pandemic and enable the organisation to continue operating, by enabling staff to work from home. The work of the organisation also had to be re-prioritised in the first quarter of the year. This caused a delay until the second quarter before starting the process of drawing up a plan and going out to competitive tender on DigitalMarketplace.gov.uk. At the beginning of the third quarter, after an open competitive process, Red Cortex was appointed as a partner to implement the project and the discovery and design work was initiated.

Following completion of the discovery and design phase a detailed proposal and plan to deliver the IT Strategy were received. The proposal and plan were considered by the Management Team in November 2020 and implementation of the project was due to commence when the cyber attack occurred in early December 2020. As a result of the attack a number of the work streams within the plan had to be re-prioritised. At the same time it was necessary to respond to the attack to enable the organisation's staff to operate as soon as possible in a new and safe IT environment. The impact of this was that not all of the original project plan could be achieved within the financial year.



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Although the budget was not spent in its entirety during the financial year, please note that the Commissioner received written confirmation from the Minister that the residual amount of £108,000 has been allocated for the 2021-22 financial year budget.

The table below gives an analysis of the expenditure on the project:

	Staffing Costs £000	Project Costs £000	Fixed assets £000	Total £000
Agency staff resources	34	—	—	34
Red Cortex - discovery and design	—	22	—	22
Red Cortex - development and implementation	—	79	—	79
Installation of environment and systems	—	10	—	10
M365 ac Azure Tenancy	—	5	—	5
User training	—	3	—	3
SpinDogs – website development	—	—	29	29
Laptops	—	—	52	52
Workstation IT accessories	—	—	18	18
Network security equipment	—	—	21	21
	34	119	119	272



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Other Programme expenditure

Details on the results of the main programmes undertaken in 2020-21 can be found in the section on the organisation's activities and achievements on pages 13 to 34.

As in previous years, budgetary pressures have led to a limited programme budget. A budget of £107,000 was set for the 2020-21 financial year. At the year end, programme expenditure was £58,000, an underspend of £49,000.

A number of programmes were affected in the year by COVID-19 restrictions, such as:

- attending the Eisteddfodau (saving £4,100)
- distribution of Iaith Gwaith materials (saving £2,500)
- meetings to promote the findings of the assurance report (saving £1,800)
- Omnibus Survey (saving £3,000)
- Place-names programme (saving £2,000)
- research into the Health sector (saving £5,000)

The cyber attack on the organisation in December 2020, impacted on the organisation's ability to continue with a number of programmes. Those most affected were:

- website developments (saving £5,000)
- review of the Tribunal's findings for the 5-Year Report (saving £7,000)
- 5-Year Report (saving £11,000)

The programmes affected for other reasons were:

- Promotion Projects – less demand (saving £3,700)
- Mapping post-16 education (saving £1,700)



Reserves

The 2020-21 annual accounts state that there was £697,000 in reserves at the end of the financial year ended 31 March 2021. These accounts include receivables, sums due, prepayments and accruals. In order to understand the true value of reserves the impact of the following transactions need to be considered:

	£000	Debt collection and payments to creditors £000	Depreciation and prepaid expenditure £000	Balance remaining £000
Fixed Assets	232	—	(232)	—
Prepayments	52	—	(52)	—
Cash	994	(581)	—	413
Amounts payable	(52)	52	—	—
Other creditors	(45)	45	—	—
Accruals	(304)	304	—	—
Provisions	(180)	180	—	—
Reserves	697	—	(284)	413

The underlying level of reserves at 31 March 2021 was £413,000 (2019-20: £255,000). The underlying level of reserves is the amount that is available to the organisation to safeguard against any potential future overspend. The Commissioner considers that a minimum of 5% of the annual budget, approximately £160,000, needs to be retained for any unforeseen expenditure. It is also prudent to retain a further £100,000 in reserve for any legal proceedings that may arise.

It is noted in the table on page 35 that the 2021-22 budget forecasts revenue expenditure is £3,253,000. In addition to revenue spend the budget includes £180,000 of capital expenditure to complete additional elements of the IT project.

The impact of the plans for 2021-22 and the budget approved for the year is to reduce the level of underlying reserves from £413,000 at the beginning of 2021-22 to £402,000 at the end of the financial year.

Management are aware that reserves have increased to a level higher than that considered by the Commissioner to be prudent. Management are considering proposals, which include further elements to the IT project and other programmes in the annual operating plan, which management will now be able to approve. These will require amendments to the budget for 2021-22, which will reduce the level of reserves to a sustainable level.



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Remuneration of External Auditors

The auditor's remuneration is disclosed in note 4 to the accounts.

The external auditors did not undertake any non-audit work during the year ended 31 March 2021 (2019-20: £0).

**A member of staff
at a bank wearing a
badge and lanyard
for Welsh learners.**





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Equality and the Welsh Language Commissioner

The Commissioner is pleased to publish the Annual Equality Report 2021 (for the period 1 April 2020 to 31 March 2021).

The Commissioner's Strategic Equality Objectives were published in August 2020, following the agreement of the Equality and Human Rights Commission to allow public organisations an extension in publishing their plans as a result of the impact of COVID-19 on activities.

The Management Team has overall responsibility for the strategic direction of the office and ensures that operational management complies with all legal, statutory and good practice requirements. The Management Team receives analytical quarterly reports on the delivery of the Plan and planning from the Senior Governance Officer who is also responsible for coordinating the implementation of actions under the Plan; evaluation and review of the Plan; preparation and formulating new actions going forward.

During 2020-21 an internal Steering Group was established with representation from each officer responsible for objectives within the plan. The Group:

- help monitor the implementation of the Equality Plan;
- help shape proposals for actions under the Plan; and
- act as a sounding board for equality projects and initiatives in the office.

The Commissioner continues to work with the Public Equality Partnership for Wales. The partnership pooled resources to jointly create 5 strategic equality objectives and agree joint actions and measures for 2020 to 2024. These objectives will be developed together throughout the period, influencing objectives specific to particular organisations as appropriate to each body.

During 2020-21 the partnership's work focused on establishing task and finish groups that would be responsible for specific work streams. Four groups have been identified:

- Human Resources – Diversity and the Gender Pay Gap
- Procurement
- Data Gathering and Monitoring
- Engagement and Service Delivery

The final objectives, together with our aims specific to the Commissioner, can be seen in our Strategic Equality Plan (2020-24).

Socio-economic duty

Part 1 of the Equality Act 2010 requires specified public bodies to consider how their strategic decisions could help reduce socio-economic inequalities. These arise, for example, from differences in occupation, educational opportunities or places of residence. This is referred to as the socio-economic duty. The Welsh Government is committed to implementing the socio-economic duty in Wales by 31 March 2021.

The Welsh Language Commissioner is not bound under the socio-economic duty under the test set out in the Equality Act 2010. However, we are committed to acting in the spirit of the duty and will take steps to strengthen the consideration of socio-economic inequalities in our work through our equality impact assessments.



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Equality data

We continue to ask prospective applicants to complete an equality monitoring form as part of the recruitment process. We gathered data on 3 of the 9 protected characteristics under the Equality Act 2010:

- age
- disability
- race and ethnicity

Since 1 April 2021 the form has been updated to include the 3 additional protected characteristics:

- sex
- sexual orientation
- religion or belief

Our officers

During the year we updated and filled data gaps on the 9 protected characteristics for our officers. The electronic human resources system gathers data on 4 protected characteristics on individuals' files:

- age
- sex
- pregnancy and maternity
- marital status

The HR Team therefore asked staff to self-declare 4 other protected characteristics on their profile on our HR System:

- religion or belief
- disability status
- race and ethnicity
- sexual orientation

As this is a self-declaration option, it is not mandatory to complete it, but there has been a good response from staff and we will continue to encourage them to complete it, explaining that a strong set of data helps us to create better people policies and understand how diverse we are as an organisation.

We do not currently record cases of gender reassignment. We believe that recording this information in such a small organisation could have a negative impact on individuals' privacy and the dataset would be too small to analyse.

Non-publishable data and our approach to privacy when gathering and publishing data

At 31 March 2021, we employed 46 people. Meaningful interpretation of diversity data is difficult in a small organisation, where a small number of individuals can significantly change percentages across the organisation. It also means that we cannot publish most of our diversity data relating to the 9 protected characteristics.

As an organisation, we attach great importance to protecting people's privacy and data, in full compliance with the Data Protection Act 2018 and UK GDPR. This applies to our officers, service users, stakeholders, and those applying for jobs with us.

There are some datasets that are too small to publish and provide a narrative on at the moment. This data is monitored internally by our HR team and reviewed regularly. To date there has been no issue of concern; but we will provide a narrative when it is possible to do so.

Relevant data includes:

- people who have left the organisation;
- people who moved internally;
- people involved in complaints; and
- people involved in disciplinary proceedings.

Gender pay gap

Since 2017, employers with 250 or more employees have been required to publish and report on specific figures regarding their gender pay gap. We are too small an employer to be required to publish our gender pay gap, but we calculate it and choose to publish it annually in the annual report.



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Equality Impact Assessments

We continue to use our bespoke template for Equality Impact Assessments (EIA). We have also changed the cover sheet for papers submitted to the Management Team, adding a mandatory section asking whether an EIA is required, and to provide a summary of any potential impacts. This has ensured that equality is properly addressed in strategic decision making, and, more importantly, discussed more frequently, becoming part of our ways of working. Unfortunately, following the cyber attack, equality impact assessments were lost on the organisation's work for 2020-21, and therefore we are unable to provide further analysis of what has been achieved. However, no assessment had highlighted any significant impact on any of the protected groups and therefore not published.

¹ Full details of the impact of COVID-19 on the work of the organisation can be found on pages 55 to 56 of the Governance Statement

² Full details of the impact of the cyber attack on the work of the organisation can be found on pages 57 and 58 of the Governance Statement

Progress against 2020-21 objectives

2020-21 has been a very challenging year for the Commissioner. In the first half of the year COVID-19 restrictions meant a fundamental change to the Commissioner's way of working. In terms of the plan it meant that there was a lack of major events and face-to-face events as the restrictions were put in place and it was not possible to act as planned in terms of gathering data from individuals. This applies to some extent, to each of the objectives but particularly those where there is an emphasis on engagement and those where staff resources had to be focussed on the effects of the pandemic.

During the second half of 2020-21 the Commissioner suffered a serious cyber attack which affected the majority of the Commissioner's IT systems. The work of the last quarter of the year focused on re-building the systems and restoring information, where possible. As a result, the Commissioner has not made as much progress against the operational plan as he would have wished during the year. This applies to some extent, to each

of the objectives. Work that had been completed under Objective 4 was lost and cannot be recovered. There was also a re-evaluation of the ability of staff to carry out the activities as a result of redirecting staff resources to focus on the effects of the cyber attack.

The strategic equality plan action plan will be reviewed for the remainder of the plan's lifetime. We will ensure that activities that were not deliverable during 2020-21 are prioritised and moved to 2021-22, where practically possible or re-programmed during the lifetime of the plan. The operational plan will be re-submitted to the Management Team for consideration and approval.

Where there has been progress in the work, it is set out below, there is no update under Objective 2 or 4, as explained above.



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Objective 1: The Commissioner will increase the diversity and inclusivity of the workforce

Examples of the actions we have taken up to March 2021 are:

- o offering a Guaranteed Interview Scheme, where we guarantee that candidates with disabilities who meet the minimum requirements of the role will be interviewed; and
- o carrying out a display screen equipment (DSE) assessment and implement specialist equipment and adaptations quickly.

As a result of COVID-19 lockdown restrictions all our officers began working from home in March 2020. We are now a cloud-based organisation, we have been able to move to home-working relatively easily, supporting our people with the necessary equipment, such as chairs and desks to ensure healthy working practices. We have taken advantage of advances in technology, particularly the use of Microsoft Teams to keep in touch with each other and avoid feelings of isolation. All staff continue to work from home.

We realised as an organisation that moving to home-working in the midst of lockdown could be stressful and distressing for officers and therefore all staff have been offered sessions on resilience and anxiety during the year.

Objective 3: The Commissioner will engage with the community

As a result of the COVID-19 restrictions no face-to-face events have taken place during the year. We therefore made extensive use of our social networks to share messages about the Commissioner's work in general. The Commissioner was also involved in a policy discussion as part of the Eisteddfod AmGen on the topic 'Education and achieving a million Welsh speakers'. This was an online event, open to anyone to attend. This ensured that there was no barrier in terms of accessibility to a particular building or location, nor was there a need to pay to attend.

Our assurance report was published and a virtual launch was arranged for the event working with the IT Team to ensure that the session worked technically and was broadcast and recorded. A full impact assessment was carried

out to ensure that the event was accessible. The launch took place in September 2020 and there were 140 individual attendees at the Welsh launch, and 74 at the English launch, and an additional 30 on YouTube for both sessions.

Research into attitudes towards the Welsh language was carried out through the Welsh speakers Omnibus survey. As a result of the pandemic it was not possible to conduct face-to-face interviews at sample points across Wales. Instead, interviews for the 2020 survey were conducted online using an online panel exchange platform. As part of the survey, data was collected on the age, gender and social class of respondents. Analysis work will be conducted, and we will be able to see if there are any trends when the survey is carried out again. We will also hold discussions to see if the survey can be analysed according to any other of the protected characteristics of respondents.



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Objective 5: Ensure that individual needs are reflected in the exercise of functions

As a result of COVID-19 we have also been exploring ways of providing some of our event material in more accessible formats, for example using webinars that can be accessed online.

We have made positive progress against this objective. We completed an accessibility review of our website. From this, we developed an action plan to make several improvements to make it more accessible – we published this as part of our Accessibility Statement in September 2020. Unfortunately, as a result of the cyber attack, the Commissioner's website was affected and we are therefore in the process of designing a new website and seeking the AA level of accessibility. We see this as an opportunity to ensure that the actions we have identified lead to improvements in the accessibility of our new website, for example, through accessible PDF documents and the subtitling of our videos.

In terms of gathering our own diversity data about individuals who contact us, this is something that we will continue to review, and we will be looking for appropriate opportunities to do this during 2021-22. The availability of a more smart IT system will support this work.

**On the 7th
December 2020,
we held a Welsh
language rights
day.**





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Staffing Matters

Union recognition

The organisation has a recognised union branch of the PCS, and regular meetings are held between branch representatives, the Commissioner, the Deputy Commissioner and the Senior Human Resources Officer.

Wellbeing

The Commissioner provides a free of charge confidential advice service for officers in order to support their mental health. This service is provided by external contractors.

Learning and development

The Commissioner implements a Performance Management system which ensures that officers understand what is expected of them and ensures that they have the skills and capability to meet those expectations. Discussing training and development needs forms a crucial part of the process and a development plan is produced for each officer based on those discussions, in accordance with the annually agreed training priorities.

The most cost-effective options are considered in meeting training and development needs, and a range of training methods is offered where practicably possible.



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Plans for 2021-22

The Commissioner's statutory aim is to promote and facilitate the use of the Welsh language. We have a four-year strategic plan that sets the direction for how we will implement this aim, and that also sets out the Commissioner's vision and long-term strategic objectives. The strategic plan is implemented by an annual operational plan. The plan for 2021-22 includes the following activities:

Strategic objective 1: Influencing policy

- Use the Commissioner's 2021 election manifesto document as the basis to influence the Welsh Government and Senedd committees' work programmes;
- Research into further education and Welsh language provision data;
- Research and report on sixth form education and the Welsh language;
- Research and report on mental health provision through the medium of Welsh for children, young people and adults; and
- Publish a 5-year report on the position of the Welsh language 2016-2020.

Strategic objective 2: Expand people's rights to use Welsh

- Implement a programme for imposing standards on the following:
 - health regulators;
 - joint regional committees;
 - rail companies; and
 - utilities.
- Continue to approve new and revised Welsh language schemes on bodies which are not part of the standards regime; and
- Consult and publish Welsh language standards codes of practice.

Strategic objective 3: To ensure compliance with duties

- Implement a plan for monitoring, assessing and implementation;
- Publish an assurance report for 2020-21;
- Prepare a revised regulatory framework;
- Share successful practices;
- Undertake educational work in the following areas: policy making standards, skills, and policies regarding the use of Welsh in the workplace;
- Publish an advice document on clinical consultations and the Welsh language;

- Publish an advice document on evaluating promotion strategies;
- Facilitate greater use of the Welsh language in the workplace;
- Deal with complaints about standards; and
- Enforce standards.

Strategic objective 4: To facilitate wider use of the Welsh language

- Publish a report on volunteering work;
- Undertake a review of banks' Welsh language services;
- Hold training sessions and seminars for various sectors;
- Encourage more businesses and charities to increase their Welsh language services through development plans;
- Work with businesses and charities on developing their Cynnig Cymraeg;
- Provide expert advice on place names; and
- Develop a new place-names database.



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Part 2

Accountability





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Annual Governance Statement and Report 2020-21

Scope of responsibility

As the Accounting Officer I am personally responsible for the overall organisation, management and staffing of the Welsh Language Commissioner. I must ensure that the organisation has a high standard of financial management and that its financial systems and procedures promote the efficient and economical conduct of business and safeguard financial propriety and regularity.

The purpose of the governance framework

The aim of the governance framework is to maintain my independence as Welsh Language Commissioner and balance that independence with my accountability for the public money being spent. As Accounting Officer I am accountable to Senedd Cymru, the Welsh Ministers, the Senedd's Public Accounts Committee, the House of Commons and the House of Commons' Public Accounts Committee. The Welsh Language Commissioner is defined in statute as a corporate sole whose powers and responsibilities are set out in Part 2 of the Welsh Language Measure.

The governance framework includes the systems, processes, culture and values which determine the way in which the Welsh Language Commissioner is directed and are used to hold the Commissioner's activities to account. The system of internal control is a significant part of the governance framework with the aim of managing risk to a reasonable level.

The Welsh Language Commissioner's permanent Governance Statement will be published on the Commissioner's website.

Strategic planning and performance review

The Commissioner has a Strategic Plan for 2018-22 and a detailed Operational Plan which is produced in respect of each year. The 2020-21 Operational Plan was developed with the input of the Commissioner's senior officers through internal discussions. The activities carried out by the end of the financial year and are reported on in the strategic report in Part 1 of the report.

Deputy Commissioner

In accordance with Sections 12 and 13 of the Measure, the Welsh Language Commissioner is required to appoint a Deputy Commissioner. The Deputy Commissioner will deputise for the Commissioner during holidays and sickness absences and at any other time at the request of the Welsh Language Commissioner. Gwenith Price, Strategic Director, remains as Deputy Welsh Language Commissioner since her third appointment in October 2017.



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Management Team

The Management Team, chaired by the Commissioner and comprising both Directors, manages all the Commissioner's functions and activities. The Management Team is responsible for leading, agreeing and delivering the Commissioner's strategic vision, policies and services to the public and other stakeholders. The Management Team's terms of reference was reviewed in October 2020.

Management Team membership during the year was as follows:

Aled Roberts

Welsh Language Commissioner

Gwenith Price

Strategic Director and Deputy Commissioner

Dyfan Sion

Strategic Director

Impact of COVID-19

On 17 March 2020, following an emergency management team meeting to specifically discuss this issue, all members of the Commissioner's staff were instructed to work from home due to the threat of the COVID-19 pandemic.

To support this change a Homeworking Policy has been produced for all staff in conjunction with the Union. The Homeworking Policy provides special conditions for officers to assist them with caring responsibilities during the emergency period. By the end of the first quarter of the year 22 officers had used the ordinary care allowance; 21 has made use of the additional care allowance and 10 had received approval for reducing their working hours.

Over 50% of officers were affected by caring requirements during the period. This is a high percentage and reflects the demographics of the workforce. The policy was reviewed in light of the decision to re-open schools in September 2020, retaining an element of flexibility to consider individual cases that might arise.

In order to be able to facilitate this fundamental change in a practical way the IT Team had to quickly adapt the infrastructure of our IT systems. to ensure that everyone had secure access to the network. It was also a priority to establish a telephone system to be able to redirect calls to officers. This meant that the public were still able to

contact us on the usual telephone number and receive the same service from us.

New guidance was prepared for officers on dealing with personal data and remote working. The Senior Governance Officer also provided individual advice to officers on specific issues as required. During August and September 2020 in conjunction with the Commissioner's internal auditors an online learning module on GDPR and Data Protection issues was provided to staff. This was essential training and included a test at the end of the module which staff were required to pass with 90%. For those who did not obtain 90% a review session was held with the Senior Governance Officer in order to review the module and discuss any questions that presented difficulty.

As a result of the situation meetings had to be postponed, including the Audit and Risk Committee meeting in March 2020. Members were asked to review the papers online and provide comments to officers. By June 2020 technology had been established to enable Commissioner to hold regular meetings online.



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All suppliers received correspondence informing them that the offices were closed and the method of contact for the period was via email for the purpose of invoicing and payments. Practical arrangements have been made with Royal Mail to redirect mail to an officer's home address.

Office landlords were informed of the Commissioner's decision and practical arrangements made with the other tenants and maintenance companies.

Continued operation – Operational Plan

We had to revisit the organisation's operational plan for 2020-21 which was being drawn up at the time. Work programmes were adapted and alternative work arrangements were put in place swiftly due to the COVID-19 restrictions. This was to ensure that there as little disruption as possible to the Commissioner's work and functions during the year. During the first quarter, the teams managed the situation effectively and established a clear programme of work to ensure continuity, progressing with the work by the end of the second quarter. The plan was approved by the Management Team in April 2020.

When organisations across the public sector in Wales were putting plans in place in March 2020

to deal with the unprecedented circumstances of Covid-19, the Commissioner had a responsibility to consider the impact of this on his functions under the Welsh Language Measure, and also the ability of organisations to comply with duties. Welsh language standards and Welsh language schemes remained in operation, creating important rights, and the Commissioner wished to see opportunities to use the Welsh language maintained despite the challenges of the pandemic. The Commissioner contacted public organisations at the end of March 2020 to share information on how he intended to adapt his regulatory approach under the circumstances. The Commissioner emphasised that he had a duty to continue with his regulatory work and asked organisations to continue to use the Welsh language as much as possible when engaging with the public. He urged organisations to put adequate translation arrangements in place as part of their preparations to communicate with the public and stated that it would be for the organisations to decide on how to use the Welsh language when disseminating urgent information, depending on the circumstances and any crisis situations during the pandemic. Because of the health crisis, the Commissioner decided

that it would not be appropriate to undertake snapshot surveys as the results would not reflect fairly on organisations.

Between April and July 2020, the Commissioner decided to postpone all ongoing statutory investigations into Welsh health boards and NHS trusts. Some investigations into organisations in other sectors were also postponed – county councils and the Welsh Ministers were informed that the Commissioner was prepared to postpone investigation processes if an organisation were to inform him that it was unable to respond in providing information within the usual timescale. Complainants were invited to respond to the plans to amend the timescales of statutory investigations that had already started. They were assured that, where the Commissioner had decided to postpone an investigation, it would re-start the process once it was appropriate to do so. The Commissioner was dealing with a number of applications from NHS Wales organisations to challenge duties under section 55 of the Welsh Language Measure in March 2020. It was decided to allow them more time to respond to initial comments on their applications than is ordinarily allowed – all applications were determined by October 2020.



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December 2020 cyber attack

During the third quarter of the year, the Commissioner suffered a serious cyber attack which affected the majority of the Commissioner's IT systems. This required significant work to rebuild and establish the organisation's new IT infrastructure within the Microsoft 365 environment.

Following the attack, the installation of Microsoft 365 accounts for staff was prioritised together with the configuration and distribution of new laptops to them. It was necessary to migrate the recovered data to the new system, to install new finance software in the cloud, and higher priority was given to building a new website as the current one had been lost.

Furthermore, specific steps have been taken to ensure the security of the new system, including an email filter system with emails that pose a threat being rejected and suspicious emails being kept in 'quarantine'. We have made significant use of this system with an increase in cyber threats via emails. With the co-operation of TARIAN, the Regional Organised Crime Unit of the south Wales police forces, our cyber security

training programme has also continued. We will also be looking at ways to protect personal data through encryption software.

The cyber attack has resulted in certain costs that we would not otherwise have had to incur. However, there are some very specific costs associated with data recovery and asset disposal in 2020-21. The capital funding, received from Welsh Government specifically for the IT infrastructure project, has not been used to fund these costs.

In order to obtain an independent opinion we commissioned the internal auditors to undertake a feasibility investigation to establish what digital evidence was available to understand the nature and methodology of the attack. This report were shared with the Audit and Risk Committee.

Incidents relating to personal data

In the days after the incident we sought to understand the nature and impact of it. At this time we did not have access to equipment or any information from our systems. A public statement was published on the Welsh Government website

and was shared on our social networks which explained that the Commissioner had been the victim of a cyber attack involving possible data loss. In this statement, anyone who thought they may have been affected was advised to contact the Commissioner's office. The Information Commissioner's Office was notified of the incident on 11 December 2020, which was within the required 72 hours.

Informing Individuals

A public message was published on the Welsh Language Commissioner's social network accounts in early January 2021, in order to update the public and contacts.

The Commissioner carried out a risk assessment of the personal data lost. As a result of the impact of the cyber attack on the Commissioner's systems and the fact that it was not possible to access the system to check whose personal data we had and obtain their contact details in order to inform them personally, a splash page was published on the Commissioner's website, containing a full statement informing the public of the cyber attack.



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In light of the above and the risk assessment, the Commissioner issued a public notice on the cyber attack to inform individuals who we believed fell into the high risk category in terms of potential adverse effects. This notice was published on 18 February 2021. We had refrained from issuing such a public notice on the advice of the police leading the criminal investigation. However, following internal discussion we believed that we should have such a public notice in place by this time, and this was discussed with the police.

There was close contact with the Information Commissioner's Office throughout the period.

Complaints against the Commissioner following the cyber attack

One complaint was received from a member of the public / Welsh Language Commissioner service user (15/12/2020). The individual's complaint related to the Commissioner's IT systems, the individual felt that they had evidence that the Commissioner's systems were not sufficiently secure. Stage 1 of the Commissioner's complaints procedure was followed, and a response was provided to the individual in accordance with the timescales of the procedure.

One phone call was received from an individual (18/12/2020) who wanted to know more about the incident over the telephone after he saw the statement on Twitter.

Eight responses were received following the Commissioner's first correspondence with former members of staff. A response was sent by the Commissioner to each.

The correspondence informing individuals who had submitted a complaint relating to the standards regime, had resulted in 2 individuals making further contact (17/02/2021) to register their dissatisfaction. Stage 1 of the Commissioner's complaints process was followed with both complaints and a response was provided to the individuals.

The Commissioner has information protection policies and procedures and all these policies will be reviewed following the cyber attack to ensure that any lessons learned are reflected. Any recommendations from any investigation following the attack will also be included in these documents. Briefing and training sessions will be held for staff on these policies over the next year.

Brexit

At the end of the transition period, the UK became a 'third country' to the EU in purpose of data protection regulations. As the UK seeks data adequacy decisions from the EU under the General Data Protection Regulation (which includes general and commercial data flows) and the Law Enforcement Directive (which includes law enforcement data flows) which will allow the free flow of personal data from the EU / EEA to the UK to continue without interference, the Commissioner has been providing information to the Welsh Government on request, relating to its data flows. Welsh Government guidance was received on the steps that should be taken to prepare for the adequacy decision. In general, this has not caused difficulties for the Commissioner as his data flows do not ordinarily leave the UK.

Data Protection

One subject access request was received under Data Protection legislation during the year (2019-20: 1 request). The individual received a response and a copy of the personal data held by the Commissioner on them within the time limits of the legislation.



During the year the Commissioner has continued to work towards ensuring compliance with the data protection legislation including the General Data Protection Regulations 2018 and the Data Protection Act 2018. The Commissioner ensures, on an annual basis:

- that accurate records are kept;
- that individuals' personal information is processed for the purpose of the processing, and the legal basis for the processing; and
- that the organisation's retention periods and technical details are maintained by suitable security measures.

Freedom of information

Fourteen requests for information were received under the Freedom of Information Act 2000 during the year (2019-20: 36 requests).

Following the cyber attack the Commissioner was unable to respond fully to one request for information, correspondence between us and a Local Authority, as the information was no longer available to us. This was explained

to the applicant advising them to ask, or to grant permission for the Commissioner to transfer the application to the Local Authority concerned.

The cyber attack has led to one request for information. The individual had contacted the Commissioner following the attack in December 2020, but did not believe that a full response had been provided, and a complaint was submitted to the Information Commissioner's Office. The Commissioner received correspondence from the Information Commissioner advising us to consider the matter under an internal review procedure. The internal review was carried out and all information, in the possession of the Commissioner, was released to the individual; with a copy being provided to the Information Commissioner's Office.

The Commissioner's responses to requests, as well as any information released, are usually published on the website. Following the cyber attack this information has been lost from the website. When the new website is published the Commissioner will return to this practice.

In December 2020 the Information Commissioner's Office issued its decision notice on an investigation which had remained open since 2019. In respect of this case, referring to section 12 of the Freedom of Information Act, the Commissioner noted that the work to respond to the application would exceed the threshold of 18 hours effort. An internal review into the decision was undertaken, and the original decision was confirmed. The applicant made a complaint to the Information Commissioner. In providing a response to the Information Commissioner on this matter, the Commissioner decided to reconsider the application. Some information was provided to the applicant, but some information was withheld based on the exemptions of section 31 Law Enforcement, section 40(2) Third-party personal data and section 44(1) Prohibitions on disclosure. The Information Commissioner's decision notice upheld the Commissioner's decision to rely on these exemptions. It was also noted in the notice that the Information Commissioner was of the view that, in failing to provide the information requested within 20 working days of receiving the request, the Welsh Language Commissioner had breached



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section 10(1) of the Act. The Information Commissioner also commented on the piecemeal disclosure of information to the applicant. The Commissioner accepts the Information Commissioner's comments. Responding to this request, followed by the investigation, was very challenging as it related to hundreds of documents. Several officers were involved in this work, at the expense of carrying out their normal day-to-day work. As a result of this, and in order to increase the transparency of public information about the Commissioner's investigation and enforcement work, a decision has been made to publish final investigation reports and terms of reference on the website.

Complaints against the organisation

We have a specific complaints procedure should individuals wish to complain about any acts or omissions relating to the Commissioner's functions. A copy of this procedure will be published on our website. The complaints received following the cyber attack have already been reported on page 47.

In 2019-20, we reported on a complaint that had been submitted by Cymdeithas yr Iaith Gymraeg, which claimed that the Commissioner was investigating fewer complaints as a result of the introduction of new pre-investigation practices. They were also of the view that there was a failure on the part of the Commissioner to use civil penalty powers. They were of the view that these new processes meant that organisations were less likely to comply with the Welsh Language standards as they knew that the Commissioner was undertaking fewer investigations. An external consultant was appointed to undertake an independent review of the complaint. The report concluded that the Commissioner's:

- work is not contrary to the Welsh Language Measure;
- is not non-transparent; neither is his
- work contrary to the Enforcement Policy.

The independent consultant confirmed that it is a matter of discretion for the Commissioner which option(s) to take when there is a failure to comply with a relevant requirement.

There were two recommendations in the report:

Recommendation to the Commissioner:

For the benefit of Cymdeithas yr Iaith and other complainants, the Commissioner should collate the Tribunal's guidance on his duties when considering whether or not to open an investigation, and upload it to the website.

Recommendation to Cymdeithas yr Iaith Gymraeg:

For the benefit of Cymdeithas yr Iaith and the Commissioner, they should familiarise themselves with the Tribunal's guidance regarding the Commissioner's duties when considering whether or not to open an investigation.

The Commissioner accepted the recommendations and the report was published in full on the Commissioner's website on 15 May 2020.

During 2020-21 two complaints were received against the organisation and were considered under stage 2 of the complaints procedure (2019-20: 4 complaints).



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CES100

A complaint was received about delay in the Commissioner keeping in touch with an individual following an enquiry. In this case the issue in hand was a long-term issue regarding an alleged failure to provide a Welsh language service. In this case we apologised for the delay and agreed to escalate the matter to a complaint about an alleged failure to provide a Welsh language service.

CSG623 and CSG636

This complaint alleged that the Commissioner had not given due regard to comments submitted by a complainant via email, on proposed reports, before finally providing a determination on those investigations. Having looked into the matter, it was confirmed that we had no record of receiving these emails. The complainant was asked to re-send the emails and the decision was made to withdraw the report and decision notice of both investigations, in order to give due attention to their comments before finally providing a determination on the investigations. Whilst investigating, we noted that our automatic security systems consist of two steps before emails are received to our accounts.

The emails may therefore have been rejected by our systems at stage 1 of the process. To try to ensure that this does not happen again, we committed to looking at our email security systems to seek a solution. The individual was not content with this response and referred the matter to the Public Services Ombudsman for Wales. The Ombudsman decided not to investigate but he noted that the Commissioner should offer an apology to complainants when something goes wrong. It was confirmed that this was the Commissioner's normal practice and was part of the internal complaints guidance.

Legal Framework Agreement

During the year, a European tendering process (OJEU) was carried out for the Commissioner's Legal Framework Agreement for the 2021-25 period. The process was successfully carried out, despite the cyber attack, and four companies were appointed to the new framework.

Auditors

The 2020-21 internal audit plan was prepared by internal auditors, TIAA, in April 2020 and approved by the Commissioner and the Audit and Risk Committee in June 2020.

In accordance with Schedule 1 Part 5 of the Welsh Language Measure, the Auditor General for Wales is responsible for auditing the accounts of the Commissioner.

Audit and Risk Committee

The Audit and Risk Committee is responsible for providing advice and independent assurance to the Accounting Officer and Management Team on the adequacy and effectiveness of internal control and risk management. The Audit and Risk Committee's terms of reference was reviewed in March 2021. The Chair presents an annual report to the Commissioner summarising the work of the committee, and stating its views on internal control and risk management in respect of the reporting period.

The Commissioner received the Chairman's annual report on 30 June 2021. As well as drawing particular attention to the Commissioner's strong leadership and the professionalism of the directors, senior officers and their teams, the committee took the opportunity to make clear that assurance has been received that there are arrangements, policies and processes aiming to ensure effective governance, that there are efficient financial arrangements; that a system is in place to manage risk, and that internal control is sound.



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During the coming year, the Commissioner will respond to constructive comments made by the committee following the cyber attack. As part of the organisation's rebuilding, priority will be given to data security arrangements and backup systems. The Commissioner will plan robustly, learning lessons from the challenging times experienced, ensuring value for money is achieved through the new IT systems.

There are four independent members of the committee; and there is a system where the tenure of members ends at different times in order to ensure continuity of experience and knowledge. Ian Rees resigned as Chair and committee member in June 2020 and Alan Davies was appointed as a member in October 2020 for a three year term. The Audit and Risk Committee met four times during 2020-21. Attendance details are as follows:

	Jun 2020	Sept 2020	Dec 2020	Mar 2021
Ian Rees	Chair ✓			
Iorwen Brooks-Jones	✓	Chair ✓	Chair ✓	Chair ✓
Liz Aitken	✓	✓	✓	✓
Mair Gwynant	✓	✓	✓	✓
Alan Davies			✓	✓

In December 2020, the committee meeting was used solely to discuss the cyber attack following the incident. Papers for the December 2020 meeting were considered at the March 2021 meeting.

As part of its remit, the committee receives the quarterly finance report and progress report on the Operational Plan, which have been

approved by the Management Team. The Management Team and Risk Manager attend all committee meetings; and in addition, representatives of the internal and external auditors are invited to attend. Briefing sessions and training on relevant issues for members are held before the committee's plenary meetings.

The committee also continues to hold discussions with the Commissioner, as well as private meetings with the internal and external auditors.



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Welsh Language Commissioner's Advisory Panel

In accordance with the requirements of the Welsh Language Measure, the Commissioner has an Advisory Panel. Members of the Advisory Panel are appointed by the Welsh Ministers for a period of three years. Meinir Davies, Heledd Iago and Nick Speed's term ended on 31 March 2021. Following an open recruitment process by the Welsh Government, on 9 February 2021 it was announced that Rona Aldrich, Elin Maher and Gwyn Williams would be the new panel members; with the appointments commencing on 1 April 2021. The Commissioner may consult with the Advisory Panel on any matter. The Advisory Panel's remit will be published on our website. Four Advisory Panel meetings were held during the year. Attendance details are as follows:

	Jun 2020	Oct 2020	Dec 2020	Mar 2021
Meinir Davies (Chair)	✓	✓	✓	✓
Nick Speed	✓	✓	✓	✓
Heledd Iago	✓	✓	✓	✓
Nia Elias	✓	✓	✗	✓
Anne Davies	✓	✓	✓	✓

Register of interests

The register of interests is updated twice yearly. In addition, members of the Management Team, the Commissioner's Determination meeting, the Audit and Risk Committee and Advisory Panel are asked to record any interests at the start of the meetings. There were no materially relevant transactions during the year with organisations where the Commissioner, directors or senior officers, or any members of their families, were in positions of influence. Information on the interests of the Management Team will be published on the website.

Sustainability Reporting and the Environment (Wales) Act 2016

The Commissioner must publish a plan explaining the action to be taken to comply with his duties under the Environment Act. The plan will be reviewed every three years alongside a report explaining how the Commissioner has complied. The Commissioner published his first report in December 2019.

Welsh Language Tribunal

During 2020-21, 8 applications were made by individuals to the Welsh Language Tribunal for a review of the Commissioner's decision not to conduct an investigation in relation to a complaint (2019-20: 14 applications).

One appeal was brought by an organisation under section 95(2) of the Welsh Language Measure against the Commissioner's decision following an investigation under section 71 of the Welsh



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Language Measure (2019-20: 1 appeal). This appeal was withdrawn, thus confirming the Commissioner's determination.

The Tribunal refused to grant permission for 6 applications. Four of these were applications to the Tribunal to reconsider its decision; 3 applications were withdrawn by the applicant, and at the year end the Tribunal's decision on the fourth was awaited.

Certain consequences arise from some of the cases that have been conducted. The Tribunal's decisions will have an impact on the Commissioner when making determinations and decisions, both in terms of public organisations, and complainants alike.

A commentary on the cases with their resulting consequences is as follows:

TYG2019/08

The Tribunal undertook a review of the Commissioner's decision not to investigate a complaint against Wrexham County Borough Council (the Council). The complaint was in relation to a new temporary road sign, which had text in English only, reading, 'New Road layout Ahead'.

It was decided not to investigate the complaint because the Council had informed the Commissioner, before he made his decision whether or not to investigate, that the Council was not responsible for erecting the sign. This meant that the complaint did not lead to a suspicion of a failure to comply with Welsh language standards, and therefore the Commissioner did not have powers under the Welsh Language Measure to conduct an investigation.

The complainant claimed that the Commissioner was not entitled to invite the Council to provide comments on the complaint before deciding whether or not to investigate. In so doing, taking into account the Council's comments, the complainant claimed that the Commissioner had taken irrelevant factors into account in reaching his decision.

The Tribunal accepted that the Council was not responsible for the sign. It also accepted that inviting the Council to provide comments on the complaint before deciding whether or not to investigate was a routine step to take, and consistent with the process outlined in the Commissioner's enforcement policy.

The Tribunal confirmed that the Commissioner's decision was lawful, reasonable and conducted with procedural fairness.

TYG2019/09

The Tribunal undertook a review of the Commissioner's decision not to investigate a complaint against Wrexham County Borough Council (the Council). The complaint concerned a new temporary road sign, which placed the Welsh text under the English text, with letters that were smaller in size.

It was decided not to investigate the complaint because:

- the Council had corrected the sign immediately and reminded the company that had erected the sign on its behalf of the requirements of the Welsh language standards;
- a previous investigation had led to a change in the Council's behaviour towards compliance with the standards in relation to signage and that another investigation would not be a proportionate use of resources; and



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- the complaint did not highlight a systemic practice of failure to comply.

The complainant claimed, among other things, that the Commissioner's reasons for not investigating were unreasonable and illogical because:

- no failure should be tolerated at all and that all failures should be investigated;
- the use of resources should not be a factor to be taken into account when deciding whether to investigate or not; and
- action taken by the Council after becoming aware of the complaint should not be considered before deciding whether to investigate or not.

The Tribunal accepted that previous investigations conducted into similar matters were a factor that the Commissioner could consider. As was the fact that the Council responded quickly to rectify the sign and that the complaint was not a symptom of a systemic problem.

The Tribunal confirmed that the Commissioner had considered the main relevant factors in arriving at his decision and that it was consistent with the objectives of the Welsh Language Measure.

TYG2020/02

Following complaints about a lack of opportunities to use Welsh on train services in Wales, the Commissioner undertook an investigation into the Welsh Ministers' compliance with Welsh language standards. The Commissioner determined that Welsh Ministers had failed to comply with 11 of the standards, and imposed 12 enforcement actions to prevent a continuation or repetition of the failure. The investigation report was published in February 2020.

Welsh Ministers subsequently appealed to the Welsh Language Tribunal against the determination and enforcement action on the grounds set out below:

- The train services in Wales were operated by Keolis Amey and not by the Welsh Ministers;
- Keolis Amey was operating under a franchise agreement and was not a sub-contractor for Welsh Ministers;

- Legally, there was no contract between Keolis Amey and Welsh Ministers, because Keolis Amey had been granted the franchise by statute;
- Keolis Amey does not provide any services on behalf of either Welsh Ministers or Transport for Wales;
- Therefore, the standards do not apply to Keolis Amey and, for the purpose of the law, do not apply under these circumstances to Welsh Ministers (or to Transport for Wales) in relation to services provided by Keolis Amey.

In submitting its appeal to the Tribunal, Welsh Ministers submitted evidence that was not submitted to the Commissioner in the course of his investigation. Having considered the new evidence, and received legal advice, the Commissioner concluded that Welsh Ministers' arguments must be accepted. Therefore, in order to avoid unnecessary costs in contesting a case that he did not have a reasonable expectation of winning, it was decided that the appeal should not be challenged. As a result, the Tribunal has issued an order allowing the appeal and quashing the Commissioner's



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determination and enforcement action. This means that the Tribunal confirms where a service is provided by a franchise agreement, and that the franchise has been granted by statute, the franchise holder does not provide a service on behalf of the person awarding the franchise.

TYG2020/05

The Tribunal rejected an application from a complainant for a review of the Commissioner's decision not to investigate a complaint against Wrexham County Borough Council (the Council). The complaint was in relation to the fact that urgent information about the COVID-19 crisis was published on the Council's website in English, an hour before the corresponding information was published in Welsh.

In explaining his decision to the complainant, the Commissioner said, 'The purpose of conducting an investigation is to determine compliance with the Welsh language standards, and if there has been a failure to comply, to enable me to take further action to change the conduct of the responsible organisation. That is to prevent the continuation or repetition of the failure. In this case, although it appears on the face of it that the Council has failed

to comply with the requirements of the Welsh language standards by publishing English text before the Welsh text, it appears to have compelling reasons for doing so, namely for the protection of the public, and that there is no need to carry out an investigation in order to take steps to bring about a change in the Council's conduct.'

The complainant argued that the Commissioner was failing to carry out his functions under the Welsh Language Measure, and that he was responsible for the Welsh language being treated less favourably than the English language. He argued that the Commissioner's failure to investigate had led to further failures after he had lodged his complaint.

The Tribunal determined that the factors considered by the Commissioner were reasonable and logical in using his discretion whether to investigate or not. In explaining its decision, the Tribunal said that the COVID-19 situation at the beginning of April 2020 had affected everyone and everything. Also stating that the situation was unique, and had affected the outlook and effectiveness of individuals and organisations.

Working with Ombudsmen and Commissioners

We meet regularly with the Commissioner for Older People in Wales, the Children's Commissioner for Wales, the Future Generations Commissioner, the Public Services Ombudsman for Wales, and Audit Wales to discuss strategic and operational issues. Officers attend the networks and meetings of organisations funded by the Welsh Government in finance, human resources, data protection, and information technology.

The Commissioner is a member of the Advisory Panel of the Future Generations Commissioner for Wales.

Capacity to handle risk

The risk management system is led by the Management Team and is endorsed by the Audit and Risk Committee. The Senior Finance and Resources Officer is the Risk Manager for the organisation. Risk awareness induction training is provided for new officers, those returning from extended periods of absence, and officers undertaking new responsibilities.



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The risk and control framework

The Commissioner manages risk on a strategic and operational level. We review structural risks as part of the quarterly progress reviews of the operational plan. The key operational risks from these reviews are incorporated into the Strategic Risk Register. Usually, the Risk Manager undertakes a formal review of the strategic risks affecting the organisation as a whole every 6 months; these being recorded on the Strategic Risk Register. This is followed by a review and challenge session with the Commissioner.

The Strategic Risk Register is presented to the Audit and Risk Committee twice a year, in accordance with the committee's terms of reference. The Operational Risk Registers are presented to the Audit and Risk Committee once a year. Relevant risks are identified in all papers submitted to the Management Team. This in turn reminds officers to identify and manage risks. Significant challenges facing the organisation are noted on page 6.

Following the cyber attack and loss of information, there was no formal review of the Strategic Risk Register in January 2021 and therefore the register was not submitted to the committee in March 2021. A formal review will be undertaken during the summer of 2021.

Review of effectiveness

As Accounting Officer, I have responsibility for maintaining a sound system of internal control. In order to develop and maintain the system, I am consider the input of the Management Team and internal auditors, and comments made by the Auditor General for Wales in his management letter and other reports.



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The following areas of work, included in the annual internal audit plan for 2020-21, were undertaken and reported on.

Area	Report type	Level of assurance	Number of recommendations
Financial Control – health check	Assurance	Significant	0
Attendance, Absence Management and Wellbeing	Assurance	Significant	0
Governance – Advisory Panel	Assurance	Limited	8
IT Project – Procurement	Assurance	Significant	0
Investigation of Complaints	Compliance	Significant	1
Equality and Diversity	Assurance	Significant	1
Financial Control – systems recovery	Assurance	Significant	0

In their 2020-21 assurance reports, the internal auditors made recommendations on how further improvements could be made to the internal control system. I have responded to their recommendations and agreed a programme of continuous improvement.

The internal auditors have stated in their annual report that they are 'satisfied that, for the areas reviewed during the year, the Welsh Language Commissioner has in place reasonable and effective risk management processes, general

control and governance.' However, they have stated that the extent of their overall opinion is limited due to the significant data loss following the cyber attack. They also state that the audit work undertaken following the attack provides assurance that appropriate steps are being taken to restore systems and controls, although it does not provide absolute assurance that systems have been fully or accurately restored.

I accept that it is inevitable that the internal auditors have set out a limited opinion in their annual report

because of the impact of the data loss. Since the attack, significant work has been undertaken to install secure IT environment and resources. Staff across the organisation have restored systems and processes and are developing new ones as required. Receiving a report after the attack that provided significant assurance on the restoration of the financial systems, with no recommendations provided, is testament to the diligent work of staff, carried out under a system of sound internal control.



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Effectiveness of whistleblowing procedures

The Commissioner is responsible for establishing appropriate arrangements for the governance and protection of resources. The establishment of internal whistleblowing procedures is a matter of good practice by employers. The whistleblowing policy was approved by the Management Team in September 2018. The contact details of the Chair of the Audit and Risk Committee and members of the internal audit team are included in the policy as individuals with whom officers can raise concerns. No incidents were reported during the year relating to concerns under the whistleblowing policy.

2020-21 has been a challenging year, but nevertheless we were responsive to the change in our working practices at the end of March 2020 and made decisions to adapt work plans quickly and to focus on delivery. The cyber attack was a serious blow and as a result it was not possible to operate in the usual way during December 2020

and to an extent in early January 2021 – inevitably, the focus of this period was recovery and re-building.

The Commissioner has suitable governance procedures in place. I remain committed to maintaining standards and where possible to improve these arrangements by:

- addressing issues arising from the internal auditors' annual report;
- continuing to manage and improve reporting performance and focus on identified risks; and
- monitor the planning activities to ensure that the Management Team can make decisions to improve its provision for individuals.

Accounting Officer
Deputy Welsh Language Commissioner



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Remuneration and Staff Report

Service Contracts

The Constitutional Reform and Governance Act 2010 requires Public Service appointments to be made on merit on the basis of fair and open competition. The Recruitment Principles published by the Civil Service Commission specify the circumstances when appointments may be made otherwise.

Unless otherwise stated below, the officers covered by this report hold appointments which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Remuneration Policy

The officers of the Welsh Language Commissioner remain on terms and conditions analogous to those of the Welsh Government. The Commissioner wishes to continue on the same terms and conditions.

Members of the Advisory Panel, appointed by Welsh Ministers, are paid in accordance with rates set by the Welsh Government. Members of the Audit and Risk Committee, appointed by the Welsh Language Commissioner, are paid the same rates as the members of the Advisory Panel.

The Welsh Language Commissioner operates a Performance Management Scheme for all officers which is analogous to that used by HM Treasury. Remuneration is not linked to performance for officers who meet the minimum requirements for the role, although incremental increases may be foregone where minimum performance requirements are not met.

On the whole officers (including senior officers) are employed in permanent posts. Notice periods vary between four weeks and three months depending on level and length of service.

Equality in the workplace

The Welsh Language Commissioner totally opposes any discrimination on any basis. Fair and consistent processes are operated when selecting new officers.

Applicants are requested to complete an equal opportunity monitoring form as part of the application process. The Welsh Language Commissioner operates a guarantees interview scheme to anyone with a disability, as defined by the Equality Act 2010, and who meets the essential requirements of the role.

Using fair and objective employment practices, the Commissioner will ensure that officers are treated fairly and with respect in the workplace, and have an equal opportunity to contribute and achieve their full potential. Reasonable adjustments and/or training would be provided for officers who became disabled persons during their employment with the Commissioner.



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Remuneration (*)

(*) This section is subject to audit

The following sections provide details of the remuneration and pension interests of the Commissioner and directors, having authority or responsibility for directing or controlling the major activities of the Commissioner:

	Salary (£000)		¹ Pension Benefits (to nearest £1,000)		Total (£000)	
	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20
Aled Roberts	95-100	90-95	54,000	36,000	145-150	125-130
Gwenith Price ²	65-70	65-70	31,000	25,000	95-100	85-90
Dyfan Sion	60-65	55-60	28,000	24,000	85-90	80-85

¹ The value of pension benefits is calculated as follows: (real increase in pension* x20) + (real increase in any lump sum*) - (contributions made by member) *excluding increases due to inflation or any increase or decrease due to a transfer of pension rights.

The value of pension benefits is calculated by MyCSP, the organisation responsible for administering the Principal Civil Service Pension Scheme on behalf of the Civil Service. The Welsh

Language Commissioner has no influence over the calculation or the reported amount. This is not an amount which has been paid to an officer by the organisation during the year; it is a calculation which uses information from the pension benefit table. These figures can be influenced by many factors e.g. changes in an officer's salary, whether or not they choose to make additional contributions to the pension scheme from their pay and other valuation factors affecting the pension scheme as a whole.

² The director receives an allowance of 10% of salary for deputising for the Welsh Language Commissioner during periods of absence or at the request of the Commissioner.



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Salary

'Salary' includes gross salary, overtime, and responsibility allowances where applicable. This report is based on accrued payments made by the Welsh Language Commissioner and thus recorded in these accounts.

Aled Roberts was appointed Welsh Language Commissioner from 1 April 2019 on a seven year contract by the First Minister in accordance with Schedule 1, Paragraphs 3(1) and 6(1) of the Welsh Language Measure. The Welsh Language Commissioner is a member of the Principal Civil Service Pension Scheme (PCSPS). Any annual increase in the Commissioner's remuneration will take into account the recommendations made to the First Minister by the Senior Salary Review Board (SSRB), a body which advises the Prime Minister and the devolved administrations on public sector pay levels.

Performance related pay

There were no performance related or bonus payments made during 2020-21 to senior officers (2019-20: £0).

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue & Customs as a taxable emolument. There were no benefits in kind made during 2020-21 to senior officers (2019-20: £0).

Off-payroll arrangements

No payments were made to individuals under off-payroll arrangements in the year to 31 March 2021 (2019-20: £0).

Consultancy

Payments of £130,000 were made to consultants during the year (2019-20: £12,000). Payments of £101,000 to undertake the discovery, design, build and implementation of a new IT infrastructure and services in accordance with the Commissioner's IT strategy. Also payments of £29,000 to a company to develop the Commissioner's new website. Further information is included on page 40.



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Remuneration: range and median

Reporting bodies are required to disclose the range of staff remuneration and relationship between the remuneration of the highest-paid officer in their organisation and the median remuneration of the organisation's workforce.

	31 March 2021	31 March 2020
Remuneration band (£000) of the highest-paid officer (Commissioner)	95-100	90-95
Median remuneration of the workforce (£)	37,410	36,500
Ratio of median staff remuneration to higher paid officer	2.61	2.67
Highest pay band (excluding the Commissioner)	66,913	65,285
Lowest pay band	23,830	24,415

The median total remuneration is calculated using the full time equivalent remuneration (gross salary) as at the reporting date of all officers excluding the Commissioner.



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Name and title	Accrued pension and related lump sum at pension age as at 31/03/2021	Real increase in pension and related lump sum at pension age	Cash Equivalent Transfer Value at 31/03/21	Cash Equivalent Transfer Value at 31/03/20	Real increase in Cash Equivalent Transfer Value	Employer contribution to partnership pension account
	£000	£000	£000	£000	£000	nearest £100
Aled Roberts	5-10	5.0-7.5	116	35	23	—
Gwenith Price	25-30	0.0-2.5	514	474	21	—
Dyfan Sion	20-25	0.0-2.5	262	236	14	—

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or **alpha**, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined **alpha**. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: 3 providing benefits

on a final salary basis (**classic, premium or classic plus**) with a normal pension age of 60; and one providing benefits on a whole career basis (**nuvos**) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under **classic, premium, classic plus, nuvos** and **alpha** are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012

remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 switch into **alpha** sometime between 1 June 2015 and 1 February 2022. Because the Government plans to remove discrimination identified by the courts in the way that the 2015 pension reforms were introduced for some members, it is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period (and this may affect the Cash Equivalent Transfer



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Values shown in this report – see above). All members who switch to **alpha** have their PCSPS benefits ‘banked’, with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave **alpha**. (The pension figures quoted for officials show pension earned in PCSPS or **alpha** – as appropriate. Where the official has benefits in both the PCSPS and **alpha** the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a defined contribution (money purchase) pension with an employer contribution (**partnership** pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of **classic**, **premium**, **classic plus**, **nuvos** and **alpha**. Benefits in **classic** accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For **premium**, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service.

Unlike **classic**, there is no automatic lump sum. **classic plus** is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in **premium**. In **nuvos** a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member’s earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in **alpha** build up in a similar way to **nuvos**, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The **partnership** pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3%

of pensionable salary (in addition to the employer’s basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of **classic**, **premium** and **classic plus**, 65 for members of **nuvos**, and the higher of 65 or State Pension Age for members of **alpha**. (The pension figures quoted for officials show pension earned in PCSPS or **alpha** – as appropriate. Where the official has benefits in both the PCSPS and **alpha** the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.)

Further details about the Civil Service pension arrangements can be found at the website:

www.civilservicepensionscheme.org.uk



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Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment)

Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Pension liabilities

Payment is made to the Paymaster General of such sums as may be appropriate as representing accruing liabilities of the Principal Civil Service Pension Scheme. Further details are included in the Remuneration Report and note 1.8 to the accounts.



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Staff report

Age/sex demography of workforce

The average age of the Welsh Language Commissioner's workforce on 31 March 2021 was 41 years (2019-20: 38 years).

The gender demography of the directors and officers on 31 March 2021 is summarised in the table below.

	31 March 2021		31 March 2020	
	Male %	Female %	Male %	Female %
Commissioner and Directors	66.7	33.3	66.7	33.3
Other officers	31.8	68.2	34.1	65.9
Total	34.0	66.0	36.4	63.6

Gender pay gap

The gender pay gap of the Welsh Language Commissioner's workforce on 31 March 2021 is summarised in the table below.

	31 March 2021	31 March 2020
Mean gender pay gap	13.3%	11.5%
Median gender pay gap	0.0%	0.0%

This table notes that the mean gender pay gap at 31 March 2021 and 31 March 2020 is in favour of male officers. The principal factor influencing the pay gap is that a male holds the position of Commissioner, being the highest paid role.



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Managing absence and attendance

The total number of work days lost through sickness absence for the period 1 April 2020 to 31 March 2021 was 125.5 (2019-20: 185.5). Of the work days lost through sickness 48.2% (2019-20: 46.5%) of them were due to short-term sickness and 51.8% (2019-20: 53.5%) were lost due to long-term sickness. Long-term absence means an absence of more than 20 days for the same reason.

The average working days lost per head (full-time equivalent) was 3.0 (2019-20: 4.4) based on 42.4 ¹ full-time equivalent members of staff (2019-20: 42.3 ¹).

The Commissioner records the reasons for sickness absence and 53% of the days lost were due to mental health reasons (2019-20: 40%). Of the absences, 98% were long-term with 2% being short term absences.

On average 7 working days per head (full-time equivalent) were lost in the public sector in 2020 due to sickness, with mental health reason being recorded for 15% of absences².

Staff turnover

The staff turnover rate in 2020-21 was 4.6% (2019-20: 9.6%); (2018-19: 8.6%), (2017-18: 12.6%), (2016-17: 14.5%).

Gifts register

The Commissioner operates a gifts register. No item noted during the year is considered of material interest for inclusion in these financial statements.

¹ For the purpose of disclosure the full-time equivalent members of staff comprise the Welsh Language Commissioner and 41.4 full-time equivalent officers (2019-20: 41.3)

² Labour Force Survey – Office of National Statistics



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Officer numbers and related costs

	2020-21 £000	2019-20 £000
Officer costs		
Salaries (permanent contracts)	1,684	1,650
Salaries (fixed term contracts)	46	21
Social security costs	156	151
Pension costs	481	460
	2,367	2,282
Committee members' fees ⁽¹⁾	10	6
Agency staff costs	35	5
Total	2,412	2,293
Officer numbers	2020-21	2019-20
Welsh Language Commissioner	1.0	1.0
Officers employed on permanent contracts	40.1	40.3
Officers employed on fixed term contracts	1.3	1.0
Agency staff	0.5	0.2
Average numbers ⁽²⁾	42.9	42.5
Committee members ⁽¹⁾	8.0	7.0

1 – Comprised of on average during the year 4.25 members of the Advisory Panel (2019-20: 3.5) and 3.75 members of the Audit and Risk Committee (2019-20: 3.5). The fees paid were £256 per day for the Chair and £198 per day for other members.

2 – Full Time Equivalents employed during the year.



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The salary and pension entitlements of the Commissioner and officers in the most senior positions are included on pages 70 to 76.

Pensions

Details of pensions are included on pages 74 to 76.

The Principal Civil Service Pension Scheme (PCSPS) and **alpha** are unfunded multi-employer defined benefit schemes but the Welsh Language Commissioner is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the scheme as at 31 March 2012. You can find details in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservice.gov.uk/pensions).


For 2020-21, employers' contributions of £472,000 (2019-

20: £456,000) were payable to the PCSPS at one of four rates in the range 26.6% to 30.3% (2019-20: 26.6% to 30.3%) of pensionable pay, based on salary bands. The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The pay bands and contribution rates have been revised for 2020-21. Contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect the past experience of the scheme.

Employees can opt to open a **partnership** pension account, a stakeholder pension with an employer contribution. Employers' contributions of £0 (2019-20: £300) were paid to an appointed stakeholder pension provider. Employer contributions are age related and range from 8.0% to 14.75% of pensionable

pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £0 (2019-20: £15), 0.5% of pensionable pay was payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees. Contributions due to the **partnership** pension provider at the reporting period date were £0. Contributions prepaid at that date were £0

No persons retired on ill health grounds during the year.

A healthcare professional, likely a doctor or nurse, is seated in a black office chair in a clinical setting. He is wearing a black polo shirt with a stethoscope and a lanyard with a badge. He is also wearing a light blue surgical mask. His hands are clasped in his lap. In the background, there is a wooden desk with a computer monitor, keyboard, and mouse. Above the desk, there are shelves with books and other items. A window with white curtains is visible on the left. A person wearing a purple checkered shirt is partially visible in the foreground on the right. A blue speech bubble contains text about a thematic study on COVID-19.

We undertook a thematic study on the impact of COVID-19 on the Welsh language provision of public organisations.



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Statement of the Accounting Officer's Responsibilities

Under Schedule 1 Paragraph 18(1) of the Welsh Language (Wales) Measure 2011, the Welsh Language Commissioner is required to prepare accounts in respect of each financial year in accordance with directions given, with the consent of HM Treasury, by the Welsh Ministers. The accounts are prepared on an accruals basis and must give a true and fair view of the Commissioner's state of affairs at the period end and its net expenditure, changes in taxpayers' equity and cash flows for the year.

In preparing the accounts the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the accounts direction issued by the Welsh Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts;

- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgments required for determining that it is fair, balanced and understandable.

In accordance with Schedule 1 Paragraph 16(1) of the Welsh Language (Wales) Measure 2011 the Commissioner is the Accounting Officer. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Welsh Language Commissioner's assets, are set out in the memorandum, Managing Public Money, published by HM Treasury and Managing Welsh Public Money, published by the Welsh Government.

As Accounting Officer, I confirm that:

- I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Welsh Language Commissioner's auditors are aware of that information; and

- as far as I am aware, there is no relevant audit information of which the entity's auditors are unaware.

Aled Roberts is the relevant Accounting Officer for the reporting period between 1 April 2020 and 31 March 2021. At the time of publishing the Annual Report and Accounts, he was on a period of long term illness. As acting Accounting Officer I am personally responsible for signing the accounts as presented.

Gwenith Price

Accounting Officer
Deputy Welsh Language Commissioner
25 August 2021



The certificate and independent auditor's report of the Auditor General for Wales to the Senedd

Opinion on financial statements

I certify that I have audited the financial statements of the Welsh Language Commissioner for the year ended 31 March 2021 under the Welsh Language (Wales) Measure 2011. These include the statement of Comprehensive Net Expenditure, Statement of Financial Position, Statement of Cash Flows, and Statement of Changes in Taxpayers Equity and related notes, including a summary of significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. The financial reporting framework that has been applied in their preparation is applicable law and HM Treasury's Financial Reporting Manual.

In my opinion the financial statements:

- give a true and fair view of the state of the Welsh Language Commissioner affairs as at 31 March 2021 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with [international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual; and

- have been properly prepared in accordance with Welsh Ministers' directions issued under the Welsh Language (Wales) Measure 2011.

Opinion on regularity

In my opinion, in all material respects, the expenditure and income in the financial statements have been applied to the purposes intended by the Senedd and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis of opinions

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the

audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Welsh Language Commissioner with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial and my auditor's report



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thereon. The Welsh Language Commissioner is responsible for the other information in the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon. My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Report on other requirements

Opinion on other matters

As legislation and directions issued to the Welsh Language Commissioner do not specify the content and form of the other information to be presented with the financial statements, I am not able to confirm that the other information in the annual report has been prepared in accordance with guidance.

In my opinion, based on the work undertaken in the course of my audit, the information given in the Directors Report, Annual Governance Statement and Remuneration Report is consistent with the financial statements.

Although there are no legislative requirements for a Remuneration Report, the Welsh Language Commissioner has prepared such a report and in my opinion, that part ordinarily required to be audited has been properly prepared in accordance with HM Treasury guidance.

In my opinion, the part of the Remuneration Report to be audited has been properly prepared in accordance with Welsh Ministers directions made under the Welsh Language (Wales) Measure 2011.

Matters on which I report by exception

I have no observations to make on these financial statements.

Responsibilities

In the light of the knowledge and understanding of the body and its environment obtained in the course of the audit, I have not identified material misstatements in Strategic Report.

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- proper accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records and returns; or



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- I have not received all of the information and explanations I require for my audit.

Responsibilities

Responsibilities of the Welsh Language Commissioner for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Welsh Language Commissioner is responsible for preparing the financial statements in accordance with the Welsh Language (Wales) Measure 2011 and Welsh Ministers' directions made there under, for being satisfied that they give a true and fair view and for such internal control as the Welsh Language Commissioner determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Welsh Language Commissioner is responsible for assessing the body's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis

of accounting unless deemed inappropriate.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- Enquiring of management, the Welsh language Commissioner and the Audit and Risk Committee relating to the Welsh Language Commissioner's policies and procedures concerned with:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.



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The maintenance and integrity of the Welsh Language Commissioner's website is the responsibility of the Commissioner. The work carried out by auditors does not involve consideration of these matters and accordingly auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.

- o Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud such as posting of unusual journals; and
 - o Obtaining an understanding of the Welsh Language Commissioner's framework of authority as well as other legal and regulatory frameworks that the Welsh Language Commissioner operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Welsh Language Commissioner.
- o reading minutes of the Audit and Risk Committee and Advisory Panel meetings; and
 - o in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

In addition to the above, my procedures to respond to identified risks included the following:

- o reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
 - o enquiring of management and the Audit and Risk Committee about actual and potential litigation and claims;
- The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Welsh Language Commissioner's controls, and the nature, timing and extent of the audit procedures performed.
- A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website

www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Responsibilities for regularity

The Accounting Officer is responsible for ensuring the regularity of financial transactions.

I am required to obtain sufficient evidence to give reasonable assurance that the expenditure and income have been applied to the purposes intended by the Senedd and the financial transactions conform to the authorities which govern them.

Report

A separate substantive report is being made. Please see my report on page 87.

Adrian Crompton
Auditor General for Wales
31 August 2021

24 Cathedral Road
Cardiff CF11 9LJ

The Auditor General for Wales has certified and reported on these financial statements in their original form. This version is a translation of the original Welsh version. The responsibility for the accuracy of this translation lies with the Welsh Language Commissioner, and not the Auditor General for Wales.



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Report of the Auditor General to the Senedd

Introduction

The IT systems of the Welsh Language Commissioner were subject to a cyber-attack in December 2020. I have decided to issue a narrative report alongside my audit certificate to draw attention to the impact of the cyber-attack as set out on pages 57 and 58 of the Welsh Language Commissioner's Annual Report. The cyber-attack on the Welsh Language Commissioner illustrates the significant impact such an attack can have on public bodies in Wales, a risk that was illustrated in my 2020 national study on cyber resilience.

Cyber-attack

The Welsh Language Commissioner's suffered a severe cyber-attack in December 2020 causing widespread disruption and loss of its IT systems, including the financial ledger and payroll systems. Although the Welsh Language Commissioner was successful in implementing a new financial ledger and payroll system by February 2021, the impact of the cyber-attack was significant. It has required a considerable amount of additional work by the Commissioner and his staff to establish new systems and to recover or recreate the lost information.

The Welsh Language Commissioner is continuing to seek to recover the information lost and immediate steps were taken to reduce the risk of a similar attack in the future. When establishing the new systems, the Welsh Language Commissioner received specialist advice on cyber safety. An external review has also been commissioned to determine how the attack was able to succeed.

Adrian Crompton
Auditor General for Wales
31 August 2021

**We are
responsible for
recommending
how best to
spell Welsh
place-names.**

Porthmadog



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Part 3 Financial Statements





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Statement of Comprehensive Net Expenditure for the year ended 31 March 2021

			2020-21		2019-20
	Notes	£000	£000	£000	£000
Expenditure					
Officer costs	3	2,412		2,293	
Administration	4	650		678	
IT Project	5	119		-	
Other programme expenditure	6	58		85	
Depreciation and amortisation	7,8	50		39	
			3,289		3,095
Income			—		—
Net expenditure			3,289		3,095
Interest receivable			—		(2)
Net expenditure after interest			3,289		3,093

All activities undertaken during the year are continuing.
The notes on pages 94 to 103 form part of these accounts.



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Statement of Financial Position as at 31 March 2021

	Notes	31 March 2021 £000	31 March 2021 £000	31 March 2020 £000	31 March 2020 £000
Non-Current assets					
Intangible assets	7	32		6	
Property, plant & equipment	8	200		146	
Total non-current assets			232		152
Current assets					
Trade and other receivables	9	52		95	
Cash and cash equivalents	10	994		740	
Total current assets			1,045		835
Total assets			1,277		987
Current liabilities					
Trade and other payables	11	(401)		(300)	
Total current liabilities			(401)		(300)
Non-current assets plus net Current assets			876		687
Non-current liabilities					
Provisions	12	(180)		(185)	
Total non-current liabilities			(180)		(185)
Assets less liabilities			697		502
Taxpayers' equity					
General reserve			697		502
			697		502

Gwenith Price

The notes on pages 94 to 103 form part of these accounts.

The financial statements on pages 90 to 93 were approved by the Accounting Officer and signed by:

Gwenith Price: Accounting Officer, Deputy Welsh Language Commissioner, 25 August 2021



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Statement of Cash Flows for the year ended 31 March 2021

	Notes	2020-21 £000	2019-20 £000
Cash flows from operating activities			
Net expenditure		(3,289)	(3,095)
Amortisation of intangible assets	7	3	4
Depreciation of property, plant & equipment	8	47	35
Loss on sale of non-current assets		10	–
Decrease / (Increase) in trade and other receivables	9	43	(18)
Increase / (Decrease) in trade payables and other payables	11	101	49
(Decrease) / Increase in provisions	12	(5)	10
Net cash (outflow) from operating activities		<u>(3,090)</u>	<u>(3,015)</u>
Cash flows from investing activities			
Interest received		–	2
Purchase of intangible assets	7	(29)	–
Purchase of property, plant and equipment	8	(111)	(109)
Proceeds of disposal of property, plant and equipment		–	–
Net cash (outflow) from investing activities		<u>(140)</u>	<u>(107)</u>
Cash flows from financing activities			
Financing from Welsh Ministers	16	3,484	3,157
Net financing		<u>3,484</u>	<u>3,157</u>
Net increase / (decrease) in cash and cash equivalents in the period		<u>254</u>	<u>35</u>
Cash and cash equivalents at the beginning of the period	10	<u>740</u>	<u>705</u>
Cash and cash equivalents at the end of the period	10	<u>994</u>	<u>740</u>

The notes on pages 94 to 103 form part of these accounts.



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Statement of Changes in Taxpayers' Equity for the year ended 31 March 2021

	Notes	£000
Balance at 1 April 2019		438
Changes in Reserves for 2019-20		
Retained (Deficit)		(3,093)
Total recognised income and expense for 2019-20	16	(3,093)
Financing from Welsh Ministers		3,157
Balance at 31 March 2020		502
Changes in Reserves for 2020-21		
Retained (Deficit)		(3,289)
Total recognised income and expense for 2020-21		(3,289)
Financing from Welsh Ministers	16	3,484
Balance at 31 March 2021		697

The notes on pages 94 to 103 form part of these accounts.



Notes to the accounts for the year ended 31 March 2021

These financial statements have been prepared in accordance with the 2020-21 Government Financial Reporting Manual (FReM) issued by HM Treasury, and any Accounts Direction issued by Welsh Ministers, with the consent of the Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstance of the Welsh Language Commissioner, for the purpose of giving a true and fair view, has been selected. The particular policies adopted by the Welsh Language Commissioner are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1 Statement of accounting policies

(1.1) Accounting conventions

The accounts have been prepared under the historical cost convention. The Commissioner did not re-value any property, plant and equipment or intangible assets as any revaluation adjustments were not, in the Commissioner's opinion, material.

(1.2) Funding

The Welsh Language Commissioner receives amounts in respect of expenditure incurred in carrying out functions. These amounts are regarded as financing and are credited to the General Reserve on receipt.

(1.3) Income

Income is recognised in the financial year that the service is provided. Income invoiced in advance of the service being provided is classed as deferred income.

(1.4) Intangible assets

Intangible assets in excess of £1,000, including irrecoverable VAT, are capitalised. Intangible assets include software licences and other licences. A number of the same type of asset are grouped together to determine if they fall above or below the threshold.

Intangible assets are included at their historical cost. Intangible assets have not been revalued, given that revaluation adjustments are not material.

Intangible assets are amortised in equal annual instalments over their estimated useful economic lives, between 3 and 10 years.



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(1.5) Property, plant and equipment

Property, plant and equipment over £1,000, including irrecoverable VAT, are capitalised. A number of the same type of asset are grouped together to determine if they fall above or below the threshold.

Property, plant and equipment are included at their historical cost including costs, such as installation costs, that can be directly attributed to bringing them to their required location and condition. Property, plant and equipment have not been revalued, given that revaluation adjustments are not material.

Property, plant and equipment are depreciated in equal annual instalments over the term of the lease or their estimated useful economic lives, between 36 and 90 months.

(1.6) Provisions

A provision is recognised in the Statement of Financial Position when the Welsh Language Commissioner has a legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits will be required to settle the obligation.

(1.7) Value Added Tax

The Welsh Language Commissioner is not registered for Value Added Tax. Expenditure and capital is reported including VAT, where relevant, as no VAT can be recovered.

(1.8) Pensions

Payment is made to the Paymaster General of such sums as may be appropriate as representing accruing liabilities of the Civil Service Pension in respect of pensions and other similar benefits for persons employed by the Commissioner and in respect of the administrative expenses attributable to the liabilities and their discharge.

Past and present employees are covered by the provisions of the Civil Service Pension scheme. Further details are contained within the Remuneration and Staff Report.

(1.9) Employee benefits

Wages, salaries, national insurance contributions, bonuses payable and non-monetary benefit for current employees are recognised in the Statement of Comprehensive Net Expenditure as the employees' services are rendered. The Commissioner accounts for short-term compensated absences (paid annual leave) as a liability (accrued expense) where the compensation for absence is due to be settled within twelve months after the end of the period in which the employees render the service.

(1.10) Operating leases

Operating lease rentals are charged to the Statement of Comprehensive Net Expenditure in the year to which they relate.



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2 Segmental information

Expenditure, income and interest relate directly to the activities of the Welsh Language Commissioner. The Commissioner's office operates in Wales and deals with issues that affect the Welsh language and the ability of persons in Wales to live their lives through the medium of Welsh. There is only one operational segment as reflected in the Statement of Comprehensive Net Expenditure, the Statement of Financial Position and the associated notes.

3 Officer Costs

	2020-21	2019-20
	£000	£000
Employed officers	2,367	2,282
Committee members' fees	10	6
Agency staff costs	35	5
	2,412	2,293

Of the agency staff costs £34,000 relates to the IT project, see page 40 (2019-20: £0). Details of officers' costs are included in the Remuneration and Staff Report on page 79.

4 Administration

Administration expenses included:	2020-21	2019-20
	£000	£000
Accommodation - Office rent lease costs	119	87
Accommodation - Other costs	118	147
Provision for premises redecoration and dilapidations	—	5
Travel, subsistence and hospitality	2	80
Training and recruitment	24	23
Legal and professional	173	131
Information Technology and telecommunications	158	153
Communication	13	15
Auditors' remuneration (external audit fee)	20	15
Other administrative expenses	23	22
	650	678

Further information is included in the commentary on the financial performance on pages 36 to 39.



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5 IT Project

The costs for implementing the IT project included:

	2020-21	2019-20
	£000	£000
Discovery and design costs	22	–
Develop and implement infrastructure and services	89	–
Licences	5	–
Training	3	–
	119	–

Further information is included in the commentary on the financial performance on pages 39 and 40.

6 Other programme expenditure

The expenditure relates to numerous projects undertaken. The total expenditure during the year was £58,000 (2019-20: £85,000); further information is included on page 41.



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7 Intangible assets

	Assets under construction £000	Software Licences £000	Licences £000	Total £000
Cost				
At 31 March 2020	–	114	43	157
Additions	29	–	–	29
Disposals	–	(100)	–	(100)
At 31 March 2021	29	14	43	86
Amortisation				
At 31 March 2020	–	112	39	151
Charged in year	–	1	2	3
Disposals	–	(100)	–	(100)
At 31 March 2021	–	13	41	54
Net book value at 31 March 2021	29	1	2	32
Net book value at 31 March 2020	–	2	4	6

The level of disposals during the year is high because software and the management information system were scrapped following the cyber attack in December 2020.



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8 Property, plant & equipment

	Furniture & Fittings	Office Equipment	Assets under construction	Infrastructure and IT Equipment	Total
	£000	£000	£000	£000	£000
Cost					
At 31 March 2020	426	62	–	302	790
Additions	–	–	20	91	111
Disposals	–	(7)	–	(200)	(207)
At 31 March 2021	426	55	20	193	694
Depreciation					
At 31 March 2020	325	62	–	257	644
Charged in year	15	–	–	32	47
Disposals	–	(7)	–	(190)	(197)
At 31 March 2021	340	55	–	99	494
Net book value at 31 March 2021	86	–	20	94	200
Net book value at 31 March 2020	101	–	–	45	146

The level of disposals in the year is high because the organisation's IT infrastructure and equipment assets were disposed of and replaced following the cyber attack in December 2020. There was an accelerated depreciation charge of £10,000 on the disposed assets.

Asset financing: The Commissioner held no finance leases or Private Finance Initiative (PFI) contracts. All assets disclosed above were owned by the Commissioner.

There were no contractual capital commitments at 31 March 2021 (31 March 2020: £0).



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9 Trade receivables and other current assets

Amounts falling due within one year

Trade receivables
Prepayments

31 March 2021 £000	31 March 2020 £000
—	—
52	95
52	95

There are no amounts falling due after more than one year.

10 Cash and cash equivalents

Balance at 1 April
Net change in cash and cash equivalent balances
Balance at 31 March

2020-21 £000	2019-20 £000
740	705
254	35
994	740

The Commissioner's cash balances were held in a commercial bank at year end. No balances were held with HM Paymaster General at year end.

11 Trade payables and other current liabilities

Amounts falling due within one year

Other tax and social security
Trade payables
Accruals

31 March 2021 £000	31 March 2020 £000
45	39
52	89
304	172
401	300

There are no amounts falling due after more than one year.



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12 Provision for liabilities and charges

	Other	Dilapidations and redecoration	Total
	£000	£000	£000
Balance at 31 March 2020	5	180	185
Provided in year	–	–	–
Provisions utilised in the year	(5)	–	(5)
Unwinding of discount	–	–	–
Balance at 31 March 2021	–	180	180

HM Treasury's discount rate net of CPI at December 2020 of –1.70% in real terms has been used for dilapidations (2019-20: -1.48%).

Provisions are made for redecorating during the term of the lease and for dilapidations, to return the buildings back to their original condition, at the end of the lease term. These obligations may vary as a result of future information and events which may result in changes to the amounts which have been included, on the basis of the best estimate, at the end of the reporting period. These provisions have been reviewed and updated during the year as required by IAS 37.

Other provisions include legal costs relating to applications pending with the Welsh Language Tribunal for a review of the Welsh Language Commissioner's decisions or appeals against the Commissioner's determinations. Further information about these applications is available on the Welsh Language Tribunal's website.

Analysis of the expected timing of the future liabilities

	Other	Dilapidations and redecoration	Total
	£000	£000	£000
Not later than one year	–	8	8
Later than one year and not later than five years	–	32	32
Later than five years	–	140	140
	–	180	180



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13 Commitments under leases

The total future minimum lease payments under operating leases are given in the table below for each of the following periods.

Obligations under operating leases comprise:	31 March	31 March
Buildings	2021	2020
	£000	£000
Not later than one year	115	115
Later than one year and not later than five years	425	435
Later than five years	257	360
	797	910

The Commissioner did not enter into any finance leases, commitments under PFI contracts or any other non-cancellable contracts with financial commitments.

14 Contingent liabilities

In accordance with International Accounting Standard 37 (Provisions, Contingent Liabilities and Contingent Assets) the Commissioner discloses contingent liabilities where a potential liability is contingent on a future event of uncertainty; or there is an existing obligation but the payment is unlikely or the amount cannot be reliably measured.

The Commissioner discloses a contingent liability in respect of the Commissioner's staff entitlement to public holiday and additional leave during periods of maternity, paternity, adoption or shared parental leave. Due to uncertainty regarding the likelihood of making a payment the contingent liability is not measurable.

There were no contingent liabilities at 31 March 2020.

15 Financial instruments

Owing to the nature of the Commissioner's activities and the way in which the operations are financed, the Commissioner is not exposed to a significant level of financial risk.



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16 Related party transactions

A Memorandum of Understanding, dated 5 August 2019, was agreed between the Commissioner and Welsh Government. The Welsh Government is regarded as a related party.

During 2020-21 the Welsh Language Commissioner received revenue financing of £3.207m (2019-20: £3.157m) and capital financing of £0.277m (2019-20: £0) from Welsh Ministers.

17 Events since the end of the financial year

There have been no events since the date of the statement of financial position that affect the understanding of these financial statements.

18 Impact of accounting standards not yet implemented

The impact and interpretation of accounting standards issued but not yet implemented or adopted early has been considered.

International Financial Accounting Standard 16: Leases (IFRS 16: Leases) largely removes the current classification of finance lease and operating lease and introduces a single accounting model for leases. A leaseholder will be required to recognise an asset and liability for each lease with a term of more than 12 months, unless the underlying asset is of low value in the Statement of Financial Position.

Due to circumstances caused by COVID-19, HM Treasury has agreed with the Financial Reporting Advisory Board (FRAB) that the implementation of IFRS 16 should be deferred until 01/04/2022 for public sector organisations.

When the accounting standard is implemented, this will have an impact on the way leases of office buildings are recognised in the financial statements. This will result in the recognition of a 'Right of Use Asset' and equivalent 'Liability' of approximately £667,000.



Comisiynydd y
Gymraeg
Welsh Language
Commissioner

0345 6033 221
post@cyg-wlc.wales

@ComyGymraeg
welshlanguagecommissioner.wales