
GOVERNANCE AND AUDIT COMMITTEE 18 JANUARY 2024

Attendance:

Councillors: Jina Gwyrfai, Elwyn Jones, Edgar Wyn Owen, Meryl Roberts, Richard Glyn Roberts, Huw Rowlands, Paul Rowlinson and Angela Russell.

Lay Members: Sharon Warnes (Chair), Hywel Eifion Jones, Clare Hitchcock, Carys Edwards and Rhys Parry.

Officers: Dewi Morgan (Head of Finance Department), Ffion Madog Evans (Assistant Head of Finance Department - Accountancy and Pensions), Siân Pugh (Assistant Head of Finance Department - Sustainability and Developments), Caren Rees Jones (Group Accountant - Capital and Management), Caleb Lewis (Cynllun Yfory - Finance and Accountancy Professional Trainee), Nel Povey (Cynllun Yfory - Finance and Accountancy Professional Trainee) and Lowri Haf Evans (Democracy Services Officer).

Others invited: Councillor Ioan Thomas (Cabinet Member for Finance).

Item 6: Yvonne Thomas (Audit Wales).

Item 10: Ian Jones (Head of Corporate Services Department), Vera Jones (Democracy and Language Services Manager), Bethan Adams (Scrutiny Advisor) and Iwan Evans (Monitoring Officer).

Item 11: Alan Hughes and Lora Williams (Audit Wales), Geraint Owen (Corporate Director), Dewi Jones (Council's Business Support Service Manager).

1. APOLOGIES

Apologies were received from Councillors Menna Baines, Arwyn Herald Roberts, Rob Triggs and Elfed Wyn ap Elwyn.

2. DECLARATION OF PERSONAL INTEREST

None to note.

3. URGENT ITEMS

None to note.

4. MINUTES

The Chair accepted the minutes of the previous meeting of this committee, held on 14 December 2023, as a true record.

5. IMPLEMENTING THE DECISIONS OF THE COMMITTEE

A report was submitted providing an outline of how the Council's departments had responded to the decisions of the Governance and Audit Committee so that Members could be assured that their decisions were addressed. It was noted that the report gave Members an opportunity to consider the decisions made with the intention of removing the item / decision when the action had been completed.

Attention was drawn to the fact that the item on Self-assessment of the Effectiveness of the Audit and Governance Committee (14-12-23) needed to be corrected to note that there was a need to arrange a day and identify a facilitator instead of 'no action'.

Thanks was given for the report.

During the ensuing discussion, the following observations were made by members:

- The Complaints and Service Improvement Annual Report 2022/23 had been presented and therefore it was possible to delete item Complaints and Service Improvement Annual Report 17 November 2022
- The Chair had given an overview of the Committee's responsibilities and had highlighted that the Committee would look at the Education Department's internal arrangements and receive a summary of the care services' work.

In response to an observation that the Internal Audit Service's long-term illness absence had now come to an end, the Head of Finance noted that it was possible to restart hosting meetings of the Controls Improvement Working Group.

RESOLVED:

To accept the report.

Note:

Correction to 'Self-assessment on the Effectiveness of the Committee' - action to identify a day.

Take out the Proposals of the Service Improvement Annual Report 2021/22.

6. FINAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 AND THE RELEVANT AUDIT

Yvonne Thomas (Audit Wales) was welcomed to the meeting.

Submitted – the report of the Head of Finance Department, requesting that the Committee consider and approve the Statement of Accounts 2022/23 (post-audit), Audit Wales's 'ISA260' report and the Letter of Representation (Appendix 1 to the Audit Wales report), before authorising the Chair to certify the letter electronically.

The Cabinet Member for Finance noted that the Officers had released the accounts to Audit Wales since the end of June 2023 so that Audit Wales could prepare a report for approval by the Committee. He highlighted the frustration that the accounts had not been returned until mid-December.

The Assistant Head of Finance - Accountancy and Pensions led Members through the statement, reminding them that provisional accounts had been presented to the Committee in September 2023, where the main matters and relevant notes had been highlighted. It was reported that minor amendments had been made to that report and attention was given to the following:

- That several of the amendments were technical in terms of treatment / how something was categorised / how things were shown and that they were moved from one heading to the other, but that they did not impact the accounts' bottom line.
- When referring to one church school, that the figure was below the 'material' figures, and that amending it would mean numerous amendments to notes and statements. Resolved to agree to implement this in the 2023/24 accounts.

Attention was given to the Council's balances and funds, and specifically to the Movement in Reserves Statement that summarised the Council's financial position. It was noted that various funds were bound (Reserves for the Capital Programme, Council Tax Premium Fund, Renewal Reserves (vehicles, equipment, information technology equipment for schools), Transformation Fund / the Council Plan and the Financial Strategy Reserve).

Audit Wales reiterated that Cyngor Gwynedd's Accountancy Service had incorporated the amendments to the final statement and it was a pleasure to note an unconditional opinion once again this year. It was noted that the accounts gave a correct and fair picture of the situation, complied with appropriate practices and that Audit Wales worked to a level of 'relevance'. It was reported that the level of relevance was appointed to try and acknowledge and correct misstatements that could otherwise mislead those who used the accounts. A relevance level of £5.387 million was determined for the audit this year.

Reference was made once again to the Property, Tools and Equipment's misstatement that included one church school's building that was not the Council's property and that the figure was below the 'material' figures. It was reiterated that Audit Wales had accepted the decision to implement this in the 2023/24 accounts. The Finance team were thanked for their support to complete the audit.

It was proposed and seconded to accept the report.

RESOLVED:

- **To accept and approve the 'ISA260' Report by Audit Wales in respect of Cyngor Gwynedd.**
- **To accept and approve the Statement of Accounts for 2022/23 (post-audit) - the Chair of the Committee to certify the Statement of Responsibilities regarding the Statement of Accounts.**
- **The Chair of the Committee and the Head of Finance Department to certify the Letter of Representation electronically.**
- **To congratulate the officers for their work of securing an unqualified statement.**

7. SAVINGS OVERVIEW: PROGRESS REPORT ON REALISING SAVINGS SCHEMES

Submitted - the report of the Cabinet Member for Finance requesting that the Committee notes the position and relevant risks in respect of the Savings Overview and considers recommendations to the Cabinet (23-01-2024) and provides comments as required. The Cabinet Member noted that the savings situation had intensified and that realising savings was a cause for concern.

The Assistant Head of Finance reiterated,

- To close the funding deficit, £7.6 million worth of savings had to be implemented during 2023/24, which was a combination of almost one million previously approved, savings for Schools of £1.1 million, £3 million for Council departments and a further £2.4 million in reviewing the Council's capital debt repayment policy.
- In recent years, and as had been consistently reported to this Committee, it was seen that there were difficulties in realising savings in some fields (which was prominent in the Adults, Health and Well-being Department and in the field of Waste). Consequently, £2 million worth of plans, that had substantial risks to realise, had been deleted as part of the End of August Review.

Reference was made to the historical savings scheme for the period from the 2015/16 financial year up until the 2023/24 financial year and attention was given to the fact that

98%, which was over £33.7 million of the £34.3 million of savings, had been realised by now.

In the context of new schemes in the current financial year, it was reported that 81% of the 2023/24 savings had already been realised and a further 6% was in place to be realised on time. It was highlighted that there had been a slight delay to realise £694k worth of savings from the 2023/24 scheme however, no problems had been anticipated by the Departments to realise these. It was reiterated that the majority of this amount included savings of £539k from schools, that was slipping because schools worked according to the academic year – therefore there was slippage to the next financial year.

Reference was made to the value of the savings that had already been approved for 2024/25 onwards, which highlighted that further savings and cuts for 2024/25 were already under consideration by the Council. These would be subject to the Committee's report soon.

It was therefore explained that £39 million of savings had been realised, namely 96% of the required £41 million over the period. It was anticipated that a further 1% would be realised by the end of the financial year, but there was a delay and some risk associated with realising the remaining plans.

Gratitude was expressed for the report. The need to focus on the success was noted - that 96% of the Savings had been realised - the tendency was to focus too much on those that had not been realised, which may be more difficult to deliver.

During the ensuing discussion, the following observations were made by members:

- How to choose between financial propriety and fulfilling statutory duties? What would we do when the funding came to an end?
- Concern about the lack of resources to fulfil things, but there was acknowledgment that this was now the reality of the situation.
- To ensure that the Committee highlighted the risks when managing appropriate use of financial resources.
- That the Council now worked in a culture of savings.
- Suggestion to host modelling work to ensure that it would be possible to anticipate the need for the future.
- Concern was expressed that the Council would not be able to implement to meet the standards by now, because of the continuous demand to realise savings.
- They were fast approaching the point where there was a need to revisit the way services were realised.

In response to the comments, the Head of Finance Department noted that it was integral to act in a way where everything had been to avoid reaching the point of having to choose between financial propriety and fulfilling statutory duties. He reiterated that there was a need to ensure value for money and make the best use of every pound available to ensure that the resources go to the right place whilst reviewing the situation continuously. He noted that the failure to do this would lead to having to make a s114 statement, and that everything needed to be done to avoid reaching this situation. In response to a comment about completing modelling work, it was highlighted that the Council was in a strong situation to act on this with the Council's Research and Information team being very innovative in this type of work.

RESOLVED:

- **To accept the report.**

- **To note the progress, the position and the relevant risks in the context of the Savings Overview.**

8. REVENUE BUDGET 2023/24 - END OF NOVEMBER REVIEW 2023

Submitted - the report of the Cabinet Member for Finance requesting that the committee scrutinises the position and relevant risks in respect of the Council's budgets and those of its departments and considers the recommendations for the Cabinet 24-01-23.

The Cabinet Member set out the context for the report, noting the following:-

- Following a review at the end of November, the projections suggested that all of the ten departments would overspend by the end of the year.
- There was substantial overspend by the Adults, Health and Well-being Department, the Children and Supporting Families Department and the Highways, Engineering and YGC Department.
- A delay in realising savings was a factor.

He added that the Finance Officers merely reported on the situation, and that the Departments themselves were responsible for their budgets.

The Assistant Head of Finance highlighted, following a review at the end of November, that the projections suggested that all the ten departments would overspend by the end of the year, with significant overspending by the Adults, Health and Well-being Department, Children and Supporting Families Department, and the Highways, Engineering and YGC Department. Additionally, it was anticipated that there would be a financial deficit of £8.1 million (compared with £9.1 million in the August Review), and therefore, although the situation was a million times better overall, that the one-off grants had to be used to help the departments' situation.

Reference was made to the main matters:

- Adults, Health and Well-being Department - the latest projections suggested £5.4 million overspend, being a combination of several factors including several new cases and costly supported accommodation in the learning disability service, higher staffing costs, sickness levels and high rates of non-contact hours in the field of Home Care, as well as high fees by private providers in Older People's Services. In light of the exceptional overspend projection by the Department, it was noted that the work commissioned by the Chief Executive now conveyed a detailed picture of the complexity of adults' care spending and gave a better understanding of those matters to create a clear programme to respond. It was reiterated that the work was led by the Statutory Director of Social Services.
- Children and Supporting Families Department - the department's financial situation had worsened substantially since the end of August review, following an increase in costs because of the complexities regarding the out-of-county packages provided. By now, it was anticipated that there would be an overspend of £1.3 million by the end of the financial year.
- Education Department - a clear increase in the pressure on taxis and school buses funding this year, with an anticipated overspend of £1.5m. It was noted that the transport field had already been subject to a strategic review to try and manage the increase in spending and it was suggested that work continued to try and decrease the overspending and take advantage of efficiency opportunities. It was reiterated that a combination of underspend in other fields, as well as use of funds in reserve, reduced the departmental overspending.
- Byw'n Iach – Covid has had an impact on the Byw'n Iach Company's income, and as a result, the Council gave £550k of financial support to Byw'n Iach in 2022/23 to allow them to maintain their services. It was noted that the financial support would remain this year and the required amount had further reduced to £350k.

- Highways, Engineering and YGC Department - an overspend of £780k was anticipated by the department because of a reduction in the work that had been commissioned by external agencies that, as a result, had a negative impact on the highways services' income. In the context of municipal matters, it was explained that there was a combination of factors that included additional pressure on the budgets of street cleaning and cleaning public toilets as well as loss of income in the fields of ground maintenance and public toilets.
- Environment Department – an annual trend of overspending in waste collection and recycling continued. It was noted that additional circuits had led to overspending on employment and fleet costs as well as levels of sickness and overtime and additional costs in terms of renting vehicles.
- Housing and Property - the trend of significant pressure on temporary homelessness accommodation services remained intense. It was highlighted this year that £3m of council tax premium had been allocated as well as a £1.2m one-off corporate covid provision to address the additional costs.
- Corporate - prudent assumptions when setting the 2023/24 budget and a reduction in the numbers that had claimed council tax reduction compared to previous years. The impact of the current treasury management policy meant that it was possible to avoid external borrowing and therefore associated capital costs. Underspend on other budgets was assisting to alleviate the additional pressure in terms of the national increase to the salaries of Local Government employees, which was confirmed in November.

It was anticipated that the Council's reserves would have to be used to fund the £8.1 million anticipated for 2023/24. Despite being premature to transfer money from funds until the financial situation is final at the end of the year, it was reported that the intention was to recommend to the Cabinet to approve using £3.8m of the Post-Covid Recovery Arrangements Fund with the rest to be budgeted from the Council's Financial Strategy along with approving a transfer of £4,241k of underspend on corporate budgets to the Council's Financial Strategy Reserve Fund.

During the ensuing discussion, the following observations were made by members:

- The report did not convey good news - the situation reflected the pressures on each Department by now.
- There were references to undertaking reviews, e.g., a review of overspending in the Adults, Health and Well-being Department, a strategic review of transport in the Field of Education and implementing a WRAP review in the field of Waste. A concern regarding the lack of a timetable to report back on the results of these reviews; eager for the Cabinet to press for a timetable where appropriate.
- Information was required regarding the brief and shape of the reviews above and whether engagement and consultation had occurred.
- Did the national grants arrangements mean that the Council depended on this money and, as a result, spent the revenue budget on fields that did not necessarily correspond to the Council's priorities. Was it possible for the Cabinet to consider the imbalance of grants use.
- Concern about the sustainability of the situation; this level of overspending could not continue in the long-term.

In response to the comments, the Head of Finance Department noted, in the context of the Adults, Health and Well-being Department review, that it was not a huge review about the Department's spending, but a series of smaller reviews that focused on specific fields. He reiterated that an application had been made for further details of where there was overspending in some of the departments.

In the context of grant arrangements, he noted that there was a finding of "micromanagement" by the Government of the Local Authorities' work, but that there was

a plan in place to bring more grants to the settlement, so that the Authorities had more flexibility to prioritise. He reiterated that revenue bids being presented whilst setting the budget for 2024 - 2025 more or less regarded getting to grips with overspending, except for a few applications related to the Digital Plan. He also noted that the bids had been subject to detailed challenging by the Chief Executive and the Corporate Directors to ensure that they dealt with genuine cases of lack of budget, and not failure of managing the budget.

RESOLVED:

- **To accept the report on the end of November 2023 review of the Revenue Budget.**
- **To consider the latest financial position regarding the budgets of each department / service.**
- **To note that significant overspend was anticipated in the Adults, Health and Well-being Department, the Children and Supporting Families Department, and the Highways, Engineering and YGC Department this year.**
- **To agree with the recommendation to Cabinet (23-01-24) to approve a transfer of £4,241k of underspend on corporate budgets to the Council's Financial Strategy Reserve.**

Note: The Cabinet is requested to,

- consider the timetable for the Adult Health and Well-being Department's overspend review and the Environment Department's overspend review (Integrated transport issues)
- consider the imbalance in the use of grants.

9. CAPITAL PROGRAMME 2023/24 - END OF NOVEMBER 2023 REVIEW

Submitted - the report of the Cabinet Member for Finance. The main purpose of the report was to present the capital programme (position as at the end of November 2023) and ask the Committee to consider the relevant sources of funding and scrutinise the recommendations to the Cabinet (24-01-24). Concern was highlighted that the % of spending was low, but appropriate reasons addressed this. He also noted that there was no threat of losing grants as the capital plans transferred to the following year.

Reference was made to a Department-by-Department analysis of the £185.9 million capital programme for the 3 years 2023/24 - 2025/26 together with the sources available to fund the net increase which was approximately £7.3 million since the last review.

The Assistant Head of Finance reiterated,

- That the Council had firm plans in place to invest approximately £86.8 million in 2023/24 on capital schemes, with £41.5 million (48%) funded by specific grants.
- The impact of recent financial challenges would continue on the capital programme with £23.2 million, namely 27%, of the budget having been spent by the end of November this year, compared to 40% for the same period last year.
- That an additional £27.4 million proposed spending had been re-profiled from 2023/24 to 2024/25 and 2025/26. The main plans that had slipped since the original budget included £12.2 million for Schools Schemes (Sustainable Learning Communities and Others), £11.0 million for Housing Strategy Plans, £3.9 million for Coastal Risks and Flood Prevention Plans, £2.9 million for Carbon Management and Solar Panels Plans, £2.5 million for the Penygroes Health and Care Hub and £1.7 million Levelling-up Fund Plans.

The Members' attention was drawn to the additional grants list that the Council succeeded to attract since the last review that included £661k - Circular Economy Capital Grant from

the Welsh Government, £550k - Grants for a Synthetic 3G Field in Ysgol Syr Hugh Owen, Caernarfon from Wales Football Organisation and the Football Foundation, £350k - Modern Art Galleries Network from the Arts Council for Wales and £329k - Transforming Small Towns Grant from the Welsh Government.

Gratitude was expressed for the report.

RESOLVED:

- **To accept the report.**
- **To note the situation and the relevant risks in the context of the budgets of the Council and its departments,**
- **To agree with the recommendation to the Cabinet (23-01-24) to approve the revised financing:**
 - **an increase of £3,576,000 in the use of borrowing**
 - **an increase of £2,373,000 in the use of grants and contributions**
 - **an increase of £317,000 in the use of revenue contributions**
 - **an increase of £1,038,000 in the use of renewal and other reserves.**

10. REVIEWING SCRUTINY ARRANGEMENTS

Ian Jones (Head of Corporate Services Department), Vera Jones (Democracy and Language Services Manager), Bethan Adams (Scrutiny Advisor) and Iwan Evans (Monitoring Officer) were welcomed to the meeting.

A report was presented that highlighted the work made to review the current scrutiny arrangements following Audit Wales' report. The information included all the discussions held (in workshops for Councillors, discussions with the Leadership Team and Heads of Department), presenting observations / findings through four options to a joint meeting of the Scrutiny Forum and the Cabinet Members. The joint meeting was asked to consider the advantages and disadvantages of each option and draw a conclusion on the recommendation for the way forward. The joint meeting's perspective was presented to the Management Team that agreed with the recommendation to present option 1 - keeping to the current arrangements.

Members were reminded that the Governing Committee had a responsibility to ensure that the appropriate governing arrangements had been implemented when undertaking the review on the scrutiny arrangements.

During the ensuing discussion, the following observations were made by members:

- It was disappointing that the current arrangement continued - the current arrangement did not allow to look at matters in detail.
- Bulky reports presented to the meetings and the officers' presentations were too lengthy - taking time away from scrutinising the matter.
- Too many fields were being presented - could not meet the demand.
- Hard to prioritise.
- The system does not work - it was not effective. The Scrutiny Committees did not manage to change anything.
- Scrutiny Investigations have an impact, but not enough of them.
- That the arrangement offers 'performance of system' giving the impression that good scrutiny existed here.
- Examples of good scrutiny in the past - need external input and appropriate training to move forward.

- That there was no political element to Scrutiny - Gwynedd's residents were important here.
- Need to consider how the Governing Committee intertwined with the arrangement. When the Committee referred matters to the relevant scrutiny Committees, they were too late or had not prioritised them on the relevant scrutiny committee's agenda.
- Option 1 did not create an impression - option 4 (establishing a fourth Scrutiny Committee) was a balanced one and gave an opportunity to develop the arrangement.
- The report did not convey / represent the many opinions and workshop's comments - the results of the workshops had not been shared with the attendees.

In response to a question regarding how Scrutiny Committees added value to the Council's work, the Democracy and Language Manager noted that the purpose of Scrutiny was to ensure and challenge the Cabinet's work; act as a Critical Friend, ensuring that attention was given to the voice of the people of Gwynedd; hold the Cabinet and the Cabinet's individual Members accountable for their decisions and scrutinise the impact of the Council's plans, policies and services. She referred to examples of the impact and the service that Scrutiny had done over the past years. She reiterated that steps to improve the arrangement also derived from Audit Wales' recommendations, that included creating stronger recommendations on some items to be able to ensure that the Cabinet Member gave appropriate consideration to the field and reported back on that in a timely manner.

The Head of Corporate Support Department reiterated that the options fairly reflected the discussions in the workshops, because opinion had differed in the workshops. He also noted that the scrutiny arrangement was on 'a journey of improvement' as was noted by Audit Wales, with specific recommendations and action steps to be completed that meant further improvement.

In response to a question regarding announcing an Annual Scrutiny Report, it was noted that there was a statutory demand to announce an annual report across all three Scrutiny Committees that would be presented annually to the Full Council. He reiterated that there was no annual report for the individual committees. He accepted that there was room to adapt the annual report to highlight the impact made to measure satisfaction and highlight further contact between the Scrutiny forward programme and the Council's Plan.

In response to an observation regarding the need to approve option 1 and that the discussion reflected different messages to include the report, the Monitoring Officer noted that the Committee's role was to approve that the review's arrangements were completed appropriately and not to offer an opinion on the scrutiny arrangement. He highlighted that they had a role to consider the Scrutiny Forum's recommendation and whether the engagement / consultation arrangement had been sufficient to lead the Forum towards reaching this option - keep to the current arrangements. If the committee chose not to support this, there would have to be a basis to the rationale, as well as an alternative offer.

The Chair noted that the Committee was happy with the arrangement.

It was proposed and seconded to support option 1 as this was the best option for the need to improve the efficiency of the meetings and operations of the scrutiny committees.

RESOLVED:

- **To accept the report.**
- **To welcome the review of the current scrutiny arrangements carried out following Audit Wales's report.**

- **To recommend that the Full Council approves Option 1 subject to work being carried out to improve the effectiveness and operations of the Scrutiny Committees.**

11. AUDIT WALES REPORT - USE INFORMATION ABOUT PERFORMANCE: PERSPECTIVE AND RESULTS OF SERVICE USERS

Alan Hughes and Lora Williams (Audit Wales), Geraint Owen (Corporate Director) and Dewi Wyn Jones (the Council's Business Support Service Manager) were welcomed to the meeting.

A report was presented by Audit Wales highlighting their findings on how the Council uses information about performance. A response document was also presented by Cyngor Gwynedd, outlining what the Council intends to do to respond to Audit Wales' recommendations.

The Audit Wales Officer noted that each Council uses performance information, but that there was a need to consider whether the information delivered the aims and ensured value for money. He reiterated that Cyngor Gwynedd shared a lot of good examples - provided much information about performance to senior leaders to help them understand service users' perspective and use the feedback from improving services' customers that reflected on recent performance arrangements. However, it was reported that there was less evidence regarding data verification arrangements and that information about results were limited.

In response to the report, the Supporting Business Service Manager noted that the report appeared to be negative in its nature, but after discussing further with Audit Wales' officers, the concerns had been alleviated and most of the steps offered were things that the Council were already working on or had now realised. He referred to examples of including more people in the challenging performance process, establishing a cross-departmental engagement group to encourage managers to engage / consult with different groups, to identify specific milestones in projects; was confident that current arrangements existed within the services to verify data quality and the information presented to senior leaders, Committees and the Cabinet.

During the ensuing discussion, the following observations were made by members:

- Correct and good data was integral to make decisions.
- There was a need to consider measuring results instead of measuring actions - for the future, this would be a way of referring resources to the correct place and seeing investments having an impact.

In response to a comment regarding whether Audit Wales was happy that some of the recommendations had already been completed, it was noted that Audit Wales' code of practice was to accept that appropriate consideration had been given to the recommendations and that there was no formal threshold to approve the progress report. In response to a further comment about how Cyngor Gwynedd compared to other Councils, it was noted that the priority was how each Council compared to the criteria, and not to each other. However, it was noted that not every Council's report had been published so far, so it would be unfair to report on that, but that findings would be included in the national report.

In response to the observation regarding past experiences of putting too much emphasis on activity instead of results, the Business Support Service Manager noted that work had been made to review the first round of the Council Plan's projects by setting key milestones

to realise projects, asking the project leaders to report on the progress and the steps that were in place. The Corporate Director reiterated that there was a readiness to refine arrangements where measures were reviewed regularly.

RESOLVED

- **To accept the report, for information.**
- **To welcome Managers' response.**

The meeting commenced at 10:00 and concluded at 13:00

CHAIR