

**CYNGOR GWYNEDD
GOVERNANCE AND AUDIT COMMITTEE DECISION NOTICE**

Section 100C of the Local Government Act 1972

13 November 2025

Virtual Meeting

Attendance: Chair: Carys Edwards
Vice-chair: Rhys Parry

Councillors: Elwyn Jones, Edgar Wyn Owen, Richard Glyn Roberts, Huw Rowlands, Angela Russell, Ioan Thomas, Arwyn Herald Roberts, and Meryl Roberts

Lay Members: Eifion Jones, Dewi Lewis, Peter Barnes and Paul Millar-Mills

Officers: Dewi Morgan (Head of Finance), Ffion Madog Evans (Assistant Head of Finance - Accounting and Pensions), Luned Fôn (Audit Manager), Delyth Jones-Thomas (Investment Manager), Caren Rees Jones (Group Accountant - Capital and Management), David Lloyd Williams (Group Accountant), Nel Povey (Cynllun Yfory - Finance and Accounting Professional Trainee), Dewi Wyn Jones (Council Business Support Service Manager), Eleri Jones (Senior Executive Officer) and Lowri Haf Evans (Democracy Services Officer)

Others invited: Cllr Huw Wyn Jones (Cabinet Member for Finance).

Item 6: Yvonne Thomas and Sioned Owen (Audit Wales)

Item 7: Gwion Jones (Senior Accountant) and Siwan Glyn (Audit Wales)

Item 10: Sian Pugh (Assistant Head of Finance – Sustainability and Developments) and Bleddyn Jones (Taxation Manager)

Item 11: Carwyn Rees (Audit Wales)

Apologies:

Councillors Dafydd Meurig, Menna Baines, Elfed Wyn ap Elwyn and Wendy Cleaver

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SUBJECT

Item 5: IMPLEMENTING THE DECISIONS OF THE COMMITTEE

DECISION:

- **To accept the contents of the report**

Note:

- Output of Internal Audit 9-10-25 meeting – request to more accurately reflect the Committee's concerns in response to staff breaching statutory regulations in Care Homes
 - Request to include a definite date for the resubmission of reports and updates rather than stating 'in a timely manner'
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THE RESULT OF THE VOTE

Unanimously accepted

DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS

No declarations of personal interest or relevant dispensations were received.

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SUBJECT

Item 6: FINAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 AND RELEVANT AUDIT

DECISION:

- To accept and approve the 'ISA260' Report by Audit Wales in respect of Cyngor Gwynedd
 - To accept and approve the Statement of Accounts 2024/25 (post-audit)
 - The Chair of the Committee and the Head of Finance to electronically certify the Letter of Representation
 - To congratulate the officers for their work of securing an unqualified statement
 - To thank Audit Wales for effective collaboration
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THE RESULT OF THE VOTE

Unanimously accepted

DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS

No declarations of personal interest or relevant dispensations were received.

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SUBJECT

**Item 7: THE GWE JOINT COMMITTEE'S FINAL ACCOUNTS FOR THE YEAR ENDED
31 MARCH 2025 AND RELEVANT AUDIT**

DECISION:

- To accept and approve the 'ISA260' Report by Audit Wales in respect of Cyngor Gwynedd
- To accept and approve the GwE Statement of Accounts 2024/25 (post-audit)

THE RESULT OF THE VOTE

Unanimously accepted

DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS

No declarations of personal interest or relevant dispensations were received.

CYNGOR GWYNEDD
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SUBJECT

Item 8: REVENUE BUDGET 2025/26 – END OF AUGUST 2025 REVIEW

DECISION:

- **To accept the report on the end of August 2025 review of the Revenue Budget**
- **To note the latest financial position regarding the budgets of each department / service.**

Note:

Request for a timetable for the arrangements to restructure the Highways Department and the Environment Department (by the January 2026 meeting)

THE RESULT OF THE VOTE

Unanimously accepted

DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS

No declarations of personal interest or relevant dispensations were received.

**CYNGOR GWYNEDD
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SUBJECT

Item 9: TREASURY MANAGEMENT 2025-26 MID-YEAR REVIEW

DECISION:

To accept the report for information

THE RESULT OF THE VOTE

Unanimously accepted

DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS

No declarations of personal interest or relevant dispensations were received.

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SUBJECT Item 10: COUNCIL TAX COLLECTION RATES

DECISION:

- To accept the report
- To support the work and welcome the improvements that have been made in response to the announcement that Cyngor Gwynedd's Tax Collection rates were the lowest in Wales 2024/25
- To accept that the 182-day lettings threshold has significantly increased the Unit's work
- To accept that the approval of a Council Tax Reduction Policy under Section 13A(1)(c) of the Local Government Finance Act 1992 by the Cabinet on 11-11-25 responds to situations where support is offered to residents facing exceptional financial hardship or unusual circumstances, but a request was made for further consideration as to whether the Policy addressed the situation of the owners of holiday units who have seen significant rises in their tax bills as a result of the increase in the lettings threshold.

Note:

- To consider the effects of the situation on sustainable tourism and town centre regeneration
- To model the impact of a potential exclusion policy on the overall performance of the Finance Department
- A suggestion to consider using the empty properties premium and second homes premium to cover the salaries of staff administering the premium, rather than from the Finance Department's budget
- Council Tax Reduction Policy Update under Section 13A(1)(c) to be submitted to the Committee in January 2026

THE RESULT OF THE VOTE

Unanimously accepted

DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS

No declarations of personal interest or relevant dispensations were received

**CYNGOR GWYNEDD
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SUBJECT

Item 11: NATIONAL FRAUD INITIATIVE 2024-25: UPDATE

DECISION:

To accept the contents of the report for information

THE RESULT OF THE VOTE

Unanimously accepted

DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS

No declarations of personal interest or relevant dispensations were received.

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SUBJECT

Item 12: THE COMMITTEE'S FORWARD PROGRAMME

DECISION:

- To accept the work programme until November 2026
 - An update on the Child Practice Review *Our Bravery Brought Justice*, to be presented at the January 2026 meeting
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THE RESULT OF THE VOTE

Unanimously accepted

DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS

No declarations of personal interest or relevant dispensations were received.
