

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

Section 100C of the Local Government Act 1972

3 February 2026

Virtual Meeting

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

Councillors: Menna Baines, Elwyn Jones, Edgar Wyn Owen, Geraint Parry, Arwyn Herald Roberts, Richard Glyn Roberts, Huw Rowlands, Ioan Thomas and Elfed Wyn ap Elwyn

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), Heledd Thomas (Senior Accountant – Resources and Corporate), Nel Povey and Alaw Jones (Cynllun Yfory – Finance and Accounting Professional Trainees), and Lowri Haf Evans (Democracy Services Officer)

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

Item 11: Dylan Owen (Statutory Director of Social Services), and Gwern ap Rhisiart (Head of Education)

Item 12: Arwel Evans (Procurement Manager)

Item 13: Lora Gwawr (Audit Wales), Dewi Wyn Jones (Council Business Support Service Manager) and Colleen Pritchard (Homelessness and Support Manager)

Apologies:

Apologies were received from Councillors Angela Russell and Meryl Roberts

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SUBJECT

Item 3: URGENT ITEMS:

Concern that the Internal Audit Unit does not have sufficient capacity to meet the Council's expectations

DECISION:

- **To receive a report from the Head of Finance Department highlighting the situation and potential risks**
- **Assurance is needed that the work that needs to be carried out by Internal Audit remains of a high standard**

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 4: IMPLEMENTING THE DECISIONS OF THE COMMITTEE

DECISION:

- To accept the contents of the report
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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 5: 2026/27 BUDGET**

DECISION:

- To accept the report and note the content
- To accept the financial propriety of the proposals and the relevant risks
- To submit observations from the discussion to the Cabinet for its consideration when discussing and approving the 2026/27 Budget at its meeting on 10/02/26
- To thank the Finance Department for their thorough work in preparing the Budget
- The overspending situation was worrying
- There was concern that the reserve was dwindling – a harvesting exercise would be welcomed
- Development/improvement plans for Residential Homes in Gwynedd – request for the findings of the Housing LIN Cymru inquiry to be submitted to the Committee

Note:

- List of capital bids – the plan to extend Ysgol y Faenol car park. A request from the Local Member for further details regarding the reasons for the time slippage (original date 2021) and the costs associated with the slippage
- A suggestion to present Council tax information in monetary value (£) rather than a percentage (%) only
- The Finance Officer's statement – that the budget 'inevitably includes an element of risk from assumptions' ... are there plans in place if there is a reduction in housing premium collections, but an increase in demand for building houses?

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: CAPITAL STRATEGY 2026/27 (INCLUDES INVESTMENT AND BORROWING STRATEGIES)

DECISION:

- To accept the report and to note the information and relevant risks
 - To support the Cabinet Member for Finance's intention to submit the Strategy to the Full Council for approval on 5 March 2026
 - That an encouraging presentation by Arlingclose, the Council's Treasury Management Consultants (30-01-2026) had been very beneficial, and had given Members confidence and reassurance that the Council was on the right track
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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.

**CYNGOR GWYNEDD
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3 February 2026

SUBJECT

Item 7: OUTPUT OF THE INTERNAL AUDIT SECTION

DECISION:

- **To accept the report and support the actions that have already been agreed with the relevant services.**
 - **As a result of a lack of improvement in the residential care field in terms of suitable arrangements for the appropriate management of the homes and a lack of compliance with managerial processes, the Committee needs assurances that the observations of Internal Audit are being taken into account. The situation needs further attention.**
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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.

Section 100C of the Local Government Act 1972

Date of GOVERNANCE AND AUDIT COMMITTEE Meeting

3 February 2026

SUBJECT

Item 8: INTERNAL AUDIT PLAN 2025/26

DECISION:

- **To accept and note the contents of the report**
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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.

**CYNGOR GWYNEDD
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3 February 2026

SUBJECT

Item 9: INTERNAL AUDIT CHARTER

DECISION:

- To accept and approve the contents of the Internal Audit Mandate and Charter, to be approved, and support Internal Audit in its undertakings.
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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.

**CYNGOR GWYNEDD
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3 February 2026

SUBJECT

Item 10: INTERNAL AUDIT STRATEGY AND ANNUAL AUDIT PLAN 2026/27

DECISION:

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- To accept and approve the contents of the Internal Audit Strategy and the Internal Audit Plan for 2026/27, to be approved, and support Internal Audit in its undertakings.
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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 11: ESTYN AND CARE INSPECTORATE WALES REPORT

DECISION:

- To accept the report
 - To accept that four of the recommendations correspond to work plans that are already in the response plan to the Our Bravery Brought Justice report
 - To accept that two of the recommendations were not in the response plan but that they have now been included and are receiving appropriate attention
 - While accepting that the measures that have been met or have reached a certain level of quality will lead to the matter being closed, a specific timetable is needed, although accepting that giving a definite date would prove difficult
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- **Appreciate follow-up/a progress report on the responses to the recommendations**
 - **Disappointed again that there was no acknowledgement from Estyn of the failures of their inspection of the Council's safeguarding arrangements, June 2023**

Note: Scrutiny Investigation into Safeguarding Arrangements in Schools – an update needed

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
AUDIT AND GOVERNANCE COMMITTEE DECISION NOTICE
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SUBJECT

Item 12: ARRANGEMENTS FOR THE COMMISSIONING OF SERVICES – CYNGOR GWYNEDD

DECISION:

To accept the Council's organisational response to the recommendations within the report

R1. Establish consistent commissioning arrangements

R2. Embedding arrangements across the Council

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 AUDIT AND GOVERNANCE COMMITTEE DECISION NOTICE

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SUBJECT

Item 13: AUDIT WALES REPORTS – TEMPORARY ACCOMMODATION, LONG-TERM CRISIS?

DECISION:

- To accept the Audit Wales National Report
 - To accept the Council's organisational response to the recommendations:
 - R1 Value for money
 - R2 Planning for prevention
 - R3 Partnership working
 - To welcome the good work being done by the Homelessness Unit
 - To request a report providing an update on the pilot work being carried out by the Council to release empty houses back into use
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- To receive an update on the progress of the organisational response plan
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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 14: THE COMMITTEE'S FORWARD PROGRAMME

DECISION:

- To accept the work programme until March 2027
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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.
