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Meeting

**GOVERNANCE AND AUDIT COMMITTEE**

Date and Time

**10.00 am, THURSDAY, 21ST MAY, 2026**

Location

**Virtual Meeting**

**\* NOTE \***

**\* For public access to the meeting, please contact us\***

Contact Point

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(DISTRIBUTED 14/05/26)

# **GOVERNANCE AND AUDIT COMMITTEE**

## **MEMBERSHIP (18)**

### **Plaid Cymru (8)**

#### Councillors

Geraint Wyn Parry  
Arwyn Herald Roberts  
Meryl Roberts

Ioan Thomas  
Menna Baines  
Huw Rowlands

Edgar Wyn Owen  
Elfed Wyn ap Elwyn

### **Independent (4)**

#### Councillors

Wendy Cleaver  
Richard Glyn Roberts

Angela Russell  
Elwyn Jones

### **Lay Members (6)**

Elwyn Rhys Parry  
Carys Edwards  
Hywel Eifion Jones  
Peter Barnes  
Paul Millar Mills  
Dewi Lewis

### **Ex-officio Members**

Chair and Vice-Chair of the Council

# AGENDA

**1. ELECT CHAIR**

To elect Chair for 2026 / 2027

**2. ELECT VICE CHAIR**

To elect Vice Chair for 2026 / 2027

**3. APOLOGIES**

To receive apologies for absence.

**4. DECLARATION OF PERSONAL INTEREST**

To receive any declaration of personal interest.

**5. URGENT ITEMS**

To note any items which are urgent business in the opinion of the Chairman so they may be considered.

**6. MINUTES**

5 - 25

The Chairman shall propose that the minutes of the meetings of this committee, held on the 15<sup>th</sup> of January 2026 and the 3rd of February 2026, be signed as a true record.

**7. IMPLEMENTING THE DECISIONS OF THE COMMITTEE**

26 - 43

To consider the report and offer comments

**8. GOVERNANCE AND AUDIT COMMITTEE ANNUAL REPORT 2025/26**

44 - 63

To consider and accept the report

**9. FINAL ACCOUNTS 2025/26- REVENUE OUTTURN**

64 - 92

To receive the information, consider any risks arising from the actual expenditure and income against the 2025 / 26 budget.

**10. CAPITAL PROGRAMME 2025/26 - END OF YEAR REVIEW (POSITION 31 MARCH 2026)**

93 - 107

To receive the information and consider the risks relating to the capital programme

**11. GWYNEDD HARBOURS' FINAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026**

108 - 116

To submit

- The Revenue Income and Expenditure Account Report for 2025/26
- Statements of accounts return, duly certified, but subject to Audit.

To receive and approve the accounts

**12. TREASURY MANAGEMENT QUARTERLY UPDATE** 117 - 123

To consider the report for information

**13. OUTPUT OF THE INTERNAL AUDIT SECTION** 124 - 164

To receive the report that outlines the work of internal audit for the period to 31 March 2026, comment on the contents and support the actions that have already been agreed with the relevant services.

**14. HEAD OF INTERNAL AUDIT ANNUAL REPORT 2025/2026** 165 - 178

To consider and accept the report

**15. PROCUREMENT THRESHOLDS AND AMENDMENTS TO THE CONTRACT PROCEDURE RULES** 179 - 204

To consider and accept the report

**16. AUDIT WALES - CYNGOR GWYNEDD ANNUAL AUDIT SUMMARY 2025 AND DETAILED AUDIT PLAN 2026** 205 - 244

To consider the report, offer comments and accept the documents

**17. AUDIT WALES - GWE ACCOUNTS** 245 - 261

To consider and accept the report

**18. AUDIT WALES REPORTS** 262 - 384

To consider and accept reports recently published by Audit Wales

- 'The Building Blocks? Capital Planning in Councils in Wales'
- 'Additional Learning Needs – Do public bodies know if the system is working?'

**19. SPECIAL AUDIT REPORT UPDATE - DOMICILLARY CARE** 385 - 387

To consider the report and accept the update

**20. THE COMMITTEE'S FORWARD PROGRAMME** 388 - 390

To consider the work programme