

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

**Section 100C of the Local Government Act 1972**

**May 21, 2026**

**Virtual Meeting**

**Attendance:**

**Councillors:** Menna Baines, Elwyn Jones, Edgar Wyn Owen, Geraint Parry, Huw Rowlands, Meryl Roberts, Richard Glyn Roberts, Angela Russell, Ioan Thomas and Wendy Cleaver

**Lay Members:** Peter Barnes, Carys Edwards, Eifion Jones, Dewi Lewis, Paul Millar Mills and Rhys Parry

**Officers:** Dewi Morgan (Head of Finance), Ffion Madog Evans (Assistant Head of Finance – Accounting and Pensions), Luned Fôn Jones (Internal Audit Manager), Delyth Jones-Thomas (Investment Manager), Caren Rees Jones (Group Accountant – Capital and Management) and Lowri Haf Evans (Democracy Services Officer)

**Others invited:**

Cllr Huw Wyn Jones (Cabinet Member for Finance) and Dylan Owen (Statutory Director of Social Services)

Item 15: Arwel Evans (Procurement Manager) and Iwan Evans (Head of Legal Services – Monitoring Officer)

Item 16: Yvonne Thomas and Carwyn Rees (Audit Wales)

Item 17: Siwan Glyn (Audit Wales) and Gwion Jones (Senior Accountant)

Item 18: Dewi Wyn Jones (Council Business Support Service Manager) and Carwyn Rees (Audit Wales)

Item 19: Alun Gwilym Williams (Assistant Head of Business)

**Apologies:**

Councillor Elfed Wyn ap Elwyn

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<b>Date of GOVERNANCE AND AUDIT COMMITTEE Meeting</b>
---

May 21, 2026
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**SUBJECT**

Item 1: ELECT CHAIR

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**DECISION**

**TO ELECT RHYS PARRY AS CHAIR OF THIS COMMITTEE FOR 2026-2027**

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**THE RESULT OF THE VOTE**

Unanimously accepted.

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**DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS**

No declarations of personal interest or relevant dispensations were received.

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**SUBJECT**

Item 2: ELECT VICE CHAIR

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**DECISION**

**TO ELECT DEWI LEWIS AS VICE-CHAIR OF THIS COMMITTEE FOR 2026-2027**

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**THE RESULT OF THE VOTE**

Unanimously accepted.

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**DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS**

No declarations of personal interest or relevant dispensations were received.

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**SUBJECT**

Item 7: IMPLEMENTING THE DECISIONS OF THE COMMITTEE

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**DECISION**

- **To accept the contents of the report**
- **To update the Committee on a report published by Care Inspectorate Wales (CIW) and Estyn – a Joint Inspection (November 2025), to be presented at the July 2026 meeting**

Note: Use the word 'implemented' rather than 'delete' in the report to highlight a more positive position

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**THE RESULT OF THE VOTE**

Unanimously accepted.

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**DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS**

No declarations of personal interest or relevant dispensations were received.

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**SUBJECT**

Item 8: GOVERNANCE AND AUDIT COMMITTEE ANNUAL REPORT 2025/26

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**DECISION**

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

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**THE RESULT OF THE VOTE**

Unanimously accepted.

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**DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS**

No declarations of personal interest or relevant dispensations were received.

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**SUBJECT**

Item 9: FINAL ACCOUNTS 2025/26- REVENUE OUTTURN

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**DECISION**

- **To accept the report and note the relevant risks**
  - **To invite the Heads of those Departments that are overspending to the Committee to report on the overspend**
  - **That a report be presented to the committee on the legal costs of Article 4**
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**THE RESULT OF THE VOTE**

Unanimously accepted.

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**DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS**

No declarations of personal interest or relevant dispensations were received.

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**SUBJECT**

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

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**DECISION**

- To accept the information and note the risks relating to the capital programme

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**THE RESULT OF THE VOTE**

Unanimously accepted.

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**DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS**

No declarations of personal interest or relevant dispensations were received.

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**SUBJECT**

Item 11: GWYNEDD HARBOURS' FINAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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**DECISION**

To accept the report

To approve:

- The Revenue and Income Expenditure Account 2025/26
- The Annual Return for the year ending 31 March 2026, subject to audit by Audit Wales
- The Chair to sign the form electronically

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**THE RESULT OF THE VOTE**

Unanimously accepted.

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**DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS**

No declarations of personal interest or relevant dispensations were received.

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**SUBJECT**

Item 12: TREASURY MANAGEMENT QUARTERLY UPDATE

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**DECISION**

To accept the report and note the information

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**THE RESULT OF THE VOTE**

Unanimously accepted.

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**DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS**

No declarations of personal interest or relevant dispensations were received.

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**SUBJECT**

Item 13: OUTPUT OF THE INTERNAL AUDIT SECTION

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**DECISION**

- **To accept the report and support the actions that have already been agreed with the relevant services – a specific request to revisit Fleet – Fuel Consumption arrangements.**
  - **To call in matters relating to School Transportation, Breakfast Clubs and Fire Arrangements before the Service Improvement Working Group to examine the concerns in greater detail.**
  - **To nominate Rhys Parry (Chair), Dewi Lewis (Vice-chair), along with Councillors Richard Glyn, Menna Baines and Ioan Thomas as members of the Working Group.**
  - **To present a report on Category Management – Environment to the Committee**
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**THE RESULT OF THE VOTE**

Unanimously accepted.

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**DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS**

No declarations of personal interest or relevant dispensations were received.

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**SUBJECT**

Item 14: HEAD OF INTERNAL AUDIT ANNUAL REPORT 2025/2026

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**DECISION**

- **To accept the report in accordance with the requirements of the Public Sector Internal Audit Standards for the 2025/26 financial year.**

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**THE RESULT OF THE VOTE**

Unanimously accepted.

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**DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS**

No declarations of personal interest or relevant dispensations were received.

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**SUBJECT**

Item 15: PROCUREMENT THRESHOLDS AND AMENDMENTS TO THE CONTRACT PROCEDURE RULES

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**DECISION**

- **To accept the report**
- **To support changes to the Procurement Thresholds**
- **To recommend to the Full Council to approve Amendments to the Constitution – Section 17: Contracts Procedure Regulations**

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**THE RESULT OF THE VOTE**

Unanimously accepted.

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**DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS**

No declarations of personal interest or relevant dispensations were received.

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**SUBJECT**

Item 16: AUDIT WALES - CYNGOR GWYNEDD ANNUAL AUDIT SUMMARY 2025 AND DETAILED AUDIT PLAN 2026

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**DECISION**

To accept the reports

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**THE RESULT OF THE VOTE**

Unanimously accepted.

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**DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS**

No declarations of personal interest or relevant dispensations were received.

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**SUBJECT**

Item 17: AUDIT WALES - GwE ACCOUNTS

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**DECISION**

- To accept the report

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**THE RESULT OF THE VOTE**

Unanimously accepted.

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**DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS**

No declarations of personal interest or relevant dispensations were received.

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**SUBJECT**

Item 18: AUDIT WALES REPORTS

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

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**DECISION**

- **To accept the national reports**
- **To accept the Council's response to the recommendation in The Building Blocks? Capital Planning in Councils in Wales report – 'Councils should review their capital planning arrangements and identify and implement opportunities for improvement'.**

Note: A request to present an Asset Management Plan to the Committee

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**THE RESULT OF THE VOTE**

Unanimously accepted.

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**DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS**

No declarations of personal interest or relevant dispensations were received.

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**SUBJECT**

Item 19: SPECIAL AUDIT REPORT UPDATE - DOMICILLARY CARE

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**DECISION**

- To accept and note the progress to the Council's Domiciliary Care arrangements
  - That a further update is needed in six months' time on the progress and success of the work programme
  - That there is a need to look at reconciling salaries across all sectors – this is crucial if Cyngor Gwynedd is to continue to offer quality care.
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**THE RESULT OF THE VOTE**

Unanimously accepted.

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**DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS**

No declarations of personal interest or relevant dispensations were received.

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**SUBJECT**

Item 20: THE COMMITTEE'S FORWARD PROGRAMME

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**DECISION**

- **To accept the work programme for May 2026 – May 2027**
- **To add the Asset Management Plan and Category Management – Environment to the work programme**

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**THE RESULT OF THE VOTE**

Unanimously accepted.

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**DECLARATIONS OF PERSONAL INTEREST AND PROTOCOL MATTERS**

No declarations of personal interest or relevant dispensations were received.

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