CYNGOR GWYNEDD
GOVERNANCE AND AUDIT COMMITTEE DECISION NOTICE

Section 100C of the Local Government Act 1972

22 October 2026

Virtual Meeting

Attendance: Vice-chair Carys Edwards

Councillors: Elwyn Jones, Edgar Wyn Owen, Geraint Parry, Huw Rowlands, Meryl Roberts, Richard Glyn Roberts, Angela Russell, Ioan Thomas and Elfed Wyn ap Elwyn

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

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), Gwion Elis Jones (Senior Accountant) David Lloyd-Williams (Group Accountant), Nel Gwynn Povey (Finance and Accounting Professional Trainee) and Lowri Haf Evans (Democracy Services Officer)

Others invited:

Cllr Huw Wyn Jones (Cabinet Member for Finance)

Item 7:	Cllr Nia Jeffreys (Council Leader), Cllr Menna Trenholme (Deputy Council Leader/Cabinet Member for Children and Supporting Families), Cllr Dewi Jones (Cabinet Member for Education), Dafydd Gibbard (Chief Executive), Dylan Owen (Statutory Director of Social Services), Iwan Evans (Head of Legal Service and Monitoring Officer), Gwern ap Rhisiart (Head of Education), Alison Halliday (Assistant Head of School Support), Llion Williams (Quality, Safeguarding and Well-being Lead), Ian Jones (Head of Corporate Services), Catrin Love (Assistant Head of Corporate Services), Ffion Mai Jones (Senior Executive Manager) and Lois Owens (Senior Executive Officer)
Items 7, 8 and 17:	Dewi Wyn Jones (The Council's Business Support Service Manager)
Items 9 and 10:	Yvonne Thomas (Audit Wales)
Item 17:	Lora Gwawr (Audit Wales)

Apologies:
Dewi Lewis, and Councillors Menna Baines, Wendy Cleaver and Arwyn Herald Roberts

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Date of GOVERNANCE AND AUDIT COMMITTEE Meeting	22 October 2026

SUBJECT

Item 5: IMPLEMENTING THE DECISIONS OF THE COMMITTEE

DECISION:

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

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: UPDATE ON THE PROGRESS OF THE RESPONSE PLAN: OUR BRAVERY BROUGHT JUSTICE

DECISION:

To accept the contents of the report.

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: RECOMMENDATIONS ARISING FROM THE PANEL PERFORMANCE ASSESSMENT - COUNCIL'S DRAFT RESPONSE

DECISION:

- **To accept the draft response to the Report and to note that no changes are recommended to the response.**
- **To welcome an update in 12 months' time on the progress towards implementing the recommendations.**

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 8: CYNGOR GWYNEDD SELF-ASSESSMENT 2025/26

DECISION:

- **To accept the contents of the report.**
- **To recommend that the Council considers consulting on the Council tax with the residents of Gwynedd.**
- **To recommend adding 'Staff sickness' to the list of challenges / risks in the self-assessment document in response to the increase in sickness absences**

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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Date of GOVERNANCE AND AUDIT COMMITTEE Meeting	22 October 2026

SUBJECT

Item 9: FINAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026 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)**
- **To authorise the Vice-chair of the Committee and the Head of Finance Department to electronically certify the Letter of Representation**
- **To congratulate the officers for their work of securing an unqualified statement**
- **Audit Wales officers were thanked for the good collaboration**

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
GOVERNANCE AND AUDIT COMMITTEE DECISION NOTICE

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Date of GOVERNANCE AND AUDIT COMMITTEE Meeting	22 October 2026

SUBJECT

Item 10: THE GWE JOINT COMMITTEE'S FINAL ACCOUNTS FOR THE YEAR ENDED 31 MAY 2025 AND RELEVANT AUDIT

DECISION:

- **To approve the Joint Committee's Final Accounts for 2025/26**
- **To accept the 'ISA260' report by Audit Wales in respect of Gwe Joint Committee**
- **To approve the accounts for 2025/26**
- **To authorise the Vice-chair of the Governance and Audit Committee to sign the Letter of Representation electronically for GwE**
- **To congratulate the officers for their work of securing an unqualified statement**
- **Audit Wales officers were thanked for the good collaboration**

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: CAPITAL PROGRAMME 2026/27 – END OF AUGUST 2026 REVIEW

DECISION:

- **To accept the report and note the 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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Date of GOVERNANCE AND AUDIT COMMITTEE Meeting	22 October 2026

SUBJECT

Item 12: TREASURY MANAGEMENT QUARTERLY UPDATE

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 13: OUTPUT OF THE INTERNAL AUDIT SECTION

DECISION:

- **To accept the report**
- **To support the actions that have already been agreed with the relevant Services**

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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Date of GOVERNANCE AND AUDIT COMMITTEE Meeting	22 October 2026

SUBJECT

Item 14: REPORT OF THE CONTROLS IMPROVEMENT WORKING GROUP

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.

CYNGOR GWYNEDD
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SUBJECT

Item 15: INTERNAL AUDIT PLAN 2026/27

DECISION:

- **To accept and note the contents of the report as an update on progress against the 2026/27 Audit Plan**

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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Date of GOVERNANCE AND AUDIT COMMITTEE Meeting	22 October 2026

SUBJECT

Item 16: CYNGOR GWYNEDD'S ANTI-FRAUD, ANTI-CORRUPTION AND ANTI-BRIBERY STRATEGY AND RESPONSE PLAN

DECISION:

- **To accept the contents of report on the Council's arrangements for investigating and preventing fraud and corruption within the system**
- **To approve the Anti-fraud, Anti-bribery and Anti-corruption Strategy and the Fraud and Corruption Response Plan**

Note: Following the introduction of central arrangements to gather data relating to fraud, corruption, bribery and security, that a report on the Strategy's implementation is submitted to the Committee.

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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Date of GOVERNANCE AND AUDIT COMMITTEE Meeting	22 October 2026

SUBJECT

Item 17: AUDIT WALES REPORTS

- **'USING DATA TO PLAN ADULT RESIDENTIAL CARE'**
- **2026 WORK PROGRAMME**

DECISION:

- **To accept the report and the 2026 Work Programme**

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
GOVERNANCE AND AUDIT COMMITTEE DECISION NOTICE

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Date of GOVERNANCE AND AUDIT COMMITTEE Meeting	October 22 2026

SUBJECT

Item 18: THE COMMITTEE'S FORWARD PROGRAMME

DECISION:

- **To accept the Work Programme for November 2026 - October 2027**

Note: Assets Plan - a request for the report to be submitted to the November meeting instead of the February 2027 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.