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## GOVERNANCE AND AUDIT COMMITTEE 22 May 2025

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### Attendance:

**Councillors:** Elfed Wyn ap Elwyn, Elwyn Jones, Edgar Wyn Owen, Arwyn Herald Roberts, Huw Rowlands, Meryl Roberts, Angela Russell and Ioan Thomas

**Lay Members:** Eifion Jones

**Officers:** Dewi Morgan (Head of Finance), Ffion Madog Evans (Assistant Head of Finance - Accountancy and Pensions), Luned Fôn Jones (Internal Audit Manager), Delyth Jones-Thomas (Investment Manager), Caren Rees Jones (Group Accountant - Capital and Management), Gwyn Llŷn Parry (Group Accountant - Accountancy and Financial), David Lloyd Williams (Group Accountant), and Lowri Haf Evans (Democracy Services Officer)

### Others invited:

Item 9: Cllr Nia Jeffreys (Cyngor Gwynedd Leader) and Dewi Wyn Jones (Council Business Support Service Manager)

Item 18: Alan Hughes (Audit Wales), Aled Davies (Head of Adults, Health and Well-being Department) and Llywela Haf Owain (Senior Language and Scrutiny Advisor)

Item 19: Alan Hughes and Yvonne Thomas (Audit Wales)

Item 20: Cllr Llio Elenid (Cabinet Member for Corporate Services), Ian Jones (Head of Corporate Services) and Helen Parry (Senior Data Protection Statutory Officer)

### 1. ELECTION OF CHAIR

**RESOLVED to re-elect Carys Edwards as chair of this Committee for 2025 / 26**

### 2. ELECTION OF VICE-CHAIR

**RESOLVED to re-elect Rhys Parry as vice-chair of this Committee for 2025 / 26**

In the absence of Carys Edwards and Rhys Parry, it was proposed and seconded for Mr Eifion Jones to chair the meeting, in accordance with Section 9.12.3 of the Council Constitution.

### 3. APOLOGIES

Apologies were received from Councillors Menna Baines, Carys Edwards, Dafydd Meurig, Rhys Parry and Rob Triggs, and Cllr Huw Wyn Jones (Cabinet Member for Finance).

Following the sudden and unexpected death of Mrs Sharon Warnes, the Chair took the opportunity to express his condolences to her family. It was noted that Sharon was a former chair and current member of the Governance and Audit Committee, a former Officer of the Council and a member of several other committees and service boards since

her retirement; she was a respectful and conscientious person and would be missed. A minute's silence was held.

Councillor Ioan Thomas was congratulated on his election as Chair of the Council for 2025/2026

#### **4. DECLARATION OF PERSONAL INTEREST**

None to note

#### **5. URGENT ITEMS**

None to note

#### **6. MINUTES**

The Chair accepted the minutes of the previous meetings of this committee held on 16 January 2025 and 6 February 2025 as a true record.

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

A report was submitted providing an outline of how the Council's departments had responded to the decisions of the Governance and Audit Committee so that Members could be assured that their decisions were being addressed. It was noted that the report gave Members an opportunity to consider the decision made with the intention of removing the item / decision when the action had been completed.

Gratitude was expressed for the report.

In response to a concern that there were three vacant Lay Member seats on the Committee, it was noted that there had been a good response to the Council's latest campaign to seek Lay Members on the Committee and that interviews were to be held in June with a view to submitting names to the Full Council on 03/07/25.

#### **RESOLVED**

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

#### **8. TERMS OF REFERENCE OF THE GOVERNANCE AND AUDIT COMMITTEE**

A report was submitted by the Audit Manager outlining a revised Terms of Reference for the Governance and Audit Committee to ensure that the Committee was operating in accordance with CIPFA's Position Statement: Audit Committees in Local Authorities and Police 2022 and to ensure conformance with the Global Internal Audit Standards.

It was reiterated that a training day had been arranged for Members to discuss the terms of reference in detail along with the requirements and responsibilities of the Committee.

#### **RESOLVED:**

**To note and approve the Revised Terms of Reference of the Governance and Audit Committee**

#### **9. CYNGOR GWYNEDD SELF-ASSESSMENT**

Cllr Nia Jeffreys (Leader of the Council), and Dewi Jones (Council Business Support Service Manager) were welcomed to the meeting.

A draft was submitted of the main issues to address within the 2024/25 Cyngor Gwynedd Self-assessment document for the Committee's consideration asking them for input into the report's content. It was reported that the Self-Assessment was a statutory requirement under the Local Government and Elections (Wales) Act 2021 which also states that the Committee needs to be involved in the self-assessment process.

Attention was drawn to the fact that the Council was already collecting a lot of evidence and published documents containing the type of information expected to be included within the self-assessment – documents such as (but not limited to) the annual reports on Performance, Equality, Director of Social Services and Annual Statement of Accounts.

It was highlighted that submitting the main issues at the beginning of the process was in response to the Committee's desire to have the opportunity to provide input into the content of the report. The Committee would also be able to offer comments/recommendations to the final draft report before submission to Cabinet and Full Council in October 2025.

Gratitude was expressed for the report.

During the ensuing discussion, the following observations were noted:

- The report was easy to read.
- More emphasis needed to be placed on the development of care services rather than just the housing development in the Penrhos Scheme.
- Flood Strategy - a request to consider improvements to the A499 highway near Pwllheli.
- Concerns regarding the effects of Article 4.
- School Safeguarding Arrangements – financial impact and impact on the Council's image – needed further attention.

In response to a question as to why the ARFOR Programme, which would expire in March 2025, had been highlighted as a risk, and that continuity assurance was needed for the Plan, it was noted that the Welsh Government had not decided on the future of the programme, which was a risk in itself. It was reiterated that an offer letter to fund ARFOR for the future had not been received and without assurance of continuity or source of funding, that this put additional pressure on the Council. It was intended to wait a few weeks to see what would come from the Government, before assessing the situation.

## **RESOLVED**

**To accept a draft of the main issues to be addressed within the 2024 / 25 CYNGOR GWYNEDD SELF-ASSESSMENT document.**

Comments:

Penrhos Scheme - emphasis required on the development of care services in Penrhos and not just housing

Flood Strategy - consideration to the A499 highway

Article 4 Impacts

Future of the ARFOR Scheme - ensuring continuation to the Scheme

Safeguarding Arrangements in Schools - further attention required

## **10. FINAL ACCOUNTS 2024 / 25 – REVENUE OUTTURN**

It was noted that the report detailed the Council's expenditure in 2024/25, the out-turn underspend or overspend position of individual departments, and the reasons for that. Reference was made to a summary of the final position of all departments which highlight the amounts to be carried forward at the end of the financial year, as well as the main matters and fields where there were substantial differences.

- The financial position had improved since the August and November Review forecasts.
- Significant grant receipts late in the year for several areas including Adults, Education, Economy and Corporate had improved the financial position by the end of the year.
- Overspending continued in the field of children's out of county placements, Derwen service, domiciliary care and waste.
- A favourable position on several corporate budgets was helping to alleviate the financial situation for the Council as a whole by the end of the financial year.
- The Fund Harvesting Exercise released £1.65 million of funds to be put into the Transformation Fund for the Council's priorities.

The following was highlighted:

- Adults, Health and Well-being Department: Year-end overspend of £857k, which was a reduction from the £3 million forecast received earlier in the year. Since the last review, it was explained that the department had received substantial grants and income which had aided the situation. It was reiterated that significant pressures remained in the Domiciliary Care field, with higher staffing costs and high sickness levels and non-contact hour rates, while there was also significant pressure on the budget of private domiciliary care providers and the use of agency staff as one of the issues in in-home residential care.
- Children Department: Since the November review, the Department's overspend had increased from £3.7 million to £3.8 million, due to an increase in the costs of out-of-county placements as a result of package complexities and the recent increasing use of unregistered, more costly placements. Pressures could also be seen on the Derwen Service budget.
- Education Department: In light of receiving a financial bid for the school transport field, it was noted that the financial position in the field had improved. The department had also received several grants as well as cuts on expenditure resulting in an underspend of £191k at the end of the year.
- Economy Department / Byw'n Iach. Over the past few years, the Byw'n Iach company had received financial support from the Council above the contractual payment. Although the amount was lower than last year, the amount required had increased to £281k by the end of the year.
- Highways and Municipal Department: Overspend of £656k. In the municipal field, there was additional pressure on the budgets of street cleaning staff and staff who clean public toilets, while income losses were issues in the fields of ground maintenance and public toilets. However, there had been an improvement in the income of highway services and Gwynedd Consultancy.
- Environment Department: The overspend trend in the field of waste and recycling collection continued and had increased to £1.1 million. Another issue within the Department is that there was a shortfall of £826k in parking income by the end of the year.

- Housing and Property Department: The trend of significant pressure on homelessness temporary accommodation continued, with expenditure in this area at £6 million this year, compared with £6.8 million last year. An additional budget of £3m was allocated from the council tax premium, an additional one-off budget allocated as part of the bids system and further to this, an additional grant receipt from the Welsh Government at the end of March 2025 to assist with the additional pressure.

For many reasons, one-off underspending was reported on Corporate headings including Council Tax. All councils had received a significant grant from the Welsh Government at the end of March towards the additional pressures facing Local Government, which had helped to ease the financial situation.

- Schools: School balances had seen a slight decline of £0.26 million, falling from £8.5 million in 2023/24 to £8.3 million in 2024/25. At the start of the financial year there were forecasts of a significant reduction in schools' balances but following the receipt of grants worth £4.4m from the Welsh Government at the end of the year, balance levels had been maintained.

All recommendations and financial transfers had been approved by Cabinet on 13 May 2025 and regarding the next steps, it was noted that work was underway to complete the 2024/25 statutory financial statements for Audit Wales to audit.

Gratitude was expressed for the report, for the work of the Finance Department over the year and for completing the work within the timeframe. It was recognised that receiving regular information over the year helped Members to become familiar with the situations.

During the ensuing discussion, the following observations were made by Members:

- The Adult Department's overspending would have been quite poor if it had not been for the substantial grant received. Therefore, it was important to learn to stick to budgets.

## **RESOLVED**

- **To accept the report and note the relevant risks**

## **11. CAPITAL PROGRAMME 2024-25 – END OF YEAR REVIEW (31 MARCH 2025 POSITION)**

The Assistant Head of Finance - Accountancy and Pensions highlighted that the main purpose of the report was to present the amended capital programme at the end of the financial year (situation as at 31 03 2025), and to approve the relevant funding sources. The report had been submitted to the Cabinet on 13 May 2025 where all recommendations were approved. The Committee was asked to accept the information and consider the risks relating to the capital programme.

Reference was made to an analysis per Department of the £194.5 million capital programme for the 3 years from 2024/25 - 2026/27, as well as the sources available to fund the net increase which was approximately £19.4 million since the last review.

The main findings of the review: the Council had managed to spend £85.2 million in 2024/25 on capital schemes, with £61.6 million (72%) of it funded through specific grants.

It was explained that the recent financial challenges continued with the capital programme. It was noted that an additional £33.4 million of proposed expenditure had been re-profiled from 2024/25 to 2025/26 and 2026/27 and the main schemes that had slipped since the original budget included:

- £16.8 million Housing Strategy Schemes
- £16.0 million Schools Schemes (Sustainable Learning Communities and Others)
- £10.8 million Shared Prosperity Fund Schemes
- £5.9 million Renewal Vehicles and Equipment

In addition, the Council had managed to attract further grants since the last review, which included:

- £10.6 million Shared Prosperity Fund Grant from the UK Government to be distributed across the north Wales counties.
- £1.9 million Transitional Accommodation Capital Programme Grant from the Welsh Government.
- £1.4 million ARFOR 2 grant from the Welsh Government.
- £1.0 million Land and Building Development Fund grant and others from the Welsh Government.
- £0.8 million – Additional General Capital Grant from the Welsh Government.

Reference was made to the information about the Council's Capital Prudential Indicators which was a new reporting requirement in 2024-25 and it was highlighted that the Council had complied with the policy on borrowing for capital purposes.

Gratitude was expressed for the report.

## **RESOLVED**

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

### **12. FINAL ACCOUNTS OF GWYNEDD HARBOURS FOR THE YEAR ENDING 31 MARCH 2024**

The report was submitted by the Assistant Head of Finance - Accountancy and Pensions. It was explained, in accordance with the statutory requirements under the Harbours Act 1964, as a harbour authority, that Cyngor Gwynedd was required to provide an annual accounts statement relating to the activities of Barmouth, Aberdyfi, Pwllheli and Porthmadog harbours. As the turnover of the harbours was below £2.5m, it was deemed to be a smaller local government body, and therefore an annual return provided by Audit Wales must be prepared in accordance with statutory requirements.

Reference was made to the out-turn report, which clarified the Harbours' final income and expenditure position for 2024/25 and highlighted that there was £24k underspend at the end of the year. Of this amount, it was reported that underspend on staffing was £14k while overspend was £18k on building maintenance which included one-off expenditure in Aberdyfi and Porthmadog and Barmouth. It was reiterated that there was an overspend of £10k on supplies and services and specifically on signs and warnings. In terms of income, it was reported that fee levels were very close to the budget and £3k below target with the use of the renewal fund made to fund the one-off expenditure that had been implemented.

Attention was drawn to the external auditors' standard form together with the Annual Governance Statement, which ensured a robust internal control system. It was highlighted that the accounts had already been the subject of an internal audit and had now been sent to the external Auditor, Audit Wales for audit. It was added that only if changes were required following the audit would an amended version be submitted to the Committee in the autumn.

The Governance and Audit Committee was asked to accept and approve the Accounts for 2024/25 and for the Chair to sign the form electronically.

Gratitude was expressed for the report.

## **RESOLVED**

**To accept the report**

**To approve:**

- **Revenue Income and Expenditure Account 2024/25**
- **Annual Form for the Year ended 31 March 2025, subject to audit by Audit Wales**
- **The Chair to sign the form electronically**

## **13. TREASURY MANAGEMENT QUARTERLY UPDATE**

A report was submitted by the Investment Manager reporting that the Treasury Management Strategy for the year 2024/25 had been approved at the Full Council meeting in March 2025. It was noted that the strategy required the Investment Manager to report on prudent treasury management indicators every quarter with a review of the full financial year also to be submitted to the Committee when timely to do so.

It was explained that the report before the committee provided an update on the period up to 31.12.2024.

It was reported that it had been a very busy and prosperous year for the Council's treasury management activity as the activity had remained within the constraints originally set. It was confirmed that there had been no failure to repay by the organisation with whom the Council had invested money and that the interest rates had been high and had generated substantial interest income.

On 31 December 2024, the Council was in a very strong position with net investments, which had resulted from a high level of investments and operational capital. This included the funds of the Ambition Board and the Pension Fund.

Reference was made to the Prudential Indicators, drawing specific attention to the Liabilities Benchmark, noting that it was an important tool to consider whether the Council was likely to be a long-term lender, and therefore shaped the strategic focus and honed decisions. It was explained that the Council expected to continue borrowing above its liability benchmark until 2025 and this was because the Council held reserves and that cash flow to date had been lower than the assumptions made when the money was borrowed. By 2026, it was assumed that there was a very small amount of borrowing at the end of the financial year and therefore it would be possible to finance this through short-term borrowing and there would be no need for long-term borrowing based on current projections.

It was noted that all activities had fully complied with the CIPFA code of practice.

Gratitude was expressed for the report.

## **RESOLVED:**

**To accept the report and note the information**

## **14. OUTPUT OF THE INTERNAL AUDIT SECTION**

In accordance with the requirements of Global Internal Audit Standards (GIAS), Standard 11.3 Communication of Results, which note that "the chief audit executive must communicate the results of internal audit services to the board (Governance Committee) and senior management from time to time and for each audit as appropriate" a report had been submitted by the Audit Manager updating the Committee of internal audit work for the period up to 11 May 2025. It was highlighted that 9 audits of the operational plan had been completed and given an assurance level of high; adequate or limited.

Gratitude was expressed for the report.

During the ensuing discussion, the following observations were made by Members:

- 7 out of 9 audits showed a 'limited' level of assurance.
- All of the 'limited' inspections identified a need for 'better compliance' which suggested a minor adaptation.
- Proposed that an update be submitted on progress in audits.
- A suggestion to set a timetable for the actions.

In response to the comments, the Audit Manager stated that there would be a follow-up to those audits which are at a 'limited' level in 2025/26 with a report to be submitted to the Committee with an update. Members were also reminded that the Committee had the right to call-in any area of audit before the Service Improvement Working Group.

In response to a question regarding Street Cleaning Overtime and the lack of a reliable tracking system to validate the working hours, the Audit Manager noted that the service was now implementing a new, more efficient system with more reliable data.

Gratitude was expressed for the report and to the Audit Team for their thorough work.

#### **RESOLVED:**

- **To accept the report and support the actions that that have already been agreed with the relevant services.**
- **That a timetable needs to be included for the actions.**
- **There was a need for a follow-up report on what had been delivered.**

#### **15. HEAD OF INTERNAL AUDIT ANNUAL REPORT 2024 / 2025**

An Internal Audit report was submitted by the Audit Manager expressing an Internal Audit view on the overall management environment within the Authority during 2024/25 providing the said annual internal audit opinion to the Authority. It was noted that assurance could never be absolute, and the most that the internal audit service could provide to the Council was a reasonable assurance that there were no major weaknesses in the whole system of internal control. It was explained that the results of the work completed by Internal Audit, together with other sources of assurance, supported the annual conclusion on the overall adequacy and effectiveness of the Authority's governance, risk management and internal control framework.

On the basis of Internal Audit work completed during 2024/2025, it was considered that Cyngor Gwynedd's internal control framework during the 2024/2025 financial year was operating at a reasonable level of assurance on the overall adequacy and effectiveness of the Authority's governance, risk management and internal control framework.

36 pieces of work had been included in the final revised audit plan for 2024/2025. 33 assignments had been completed by 31 March 2025, which represented 91.67% of the scheme. Of the relevant 2024/2025 audit plan reports that received a level of assurance,



48.27% of them received an assurance level of "Adequate" or "High". 15 received a 'limited level' audit and none received a 'no assurance' level audit.

In the context of the Quality Assurance and Improvement Programme, it was noted that the results of the self-assessment of compliance with Global Internal Audit Standards would be submitted to the Committee in due course. It was reiterated that the external assessment would be carried out in 2025/26 by Denbighshire County Council based on a peer review organised by the Welsh Chief Auditors Group. Once the external assessment had been completed, the results would be submitted to the Governance and Audit Committee along with the quality assurance and improvement programme.

Gratitude was expressed for the report and to the Internal Audit Manager and the Team for their work.

In response to a comment that the results of a proportion of the 2024/25 internal audits receiving an assurance level of "Adequate" or better, were significantly lower than the 2023/24 performance, it was noted that the result was not a reflection of Internal Audit's work. It was explained that this was the Council's corporate measure of audits subject to an audit by Internal Audit and not an Internal Audit performance measure and therefore would be difficult to compare due to the diversity in audits. It was reiterated that there was a need to look at the situation and strengthen the Council's arrangements with a suggestion of linking the audits more closely with the areas on the Council's risk register.

#### **DECISION:**

- **To accept the report in accordance with the requirements of the Public Sector Internal Audit Standards for the 2024/25 financial year.**

## **16. INTERNAL AUDIT CHARTER**

In accordance with the requirements of Global Internal Audit Standards (GIAS), an Internal Audit Charter must be produced with the contents of the Charter addressing a Local Government Action Note published by CIPFA, which has developed a Code of Practice for Internal Audit Governance in UK Local Government (the Code) to support authorities in establishing their internal audit arrangements and providing oversight and support for internal audit.

It was explained that the Code states that a chief executive / internal audit manager has responsibility for the preparation of a GIAS-compliant charter in the UK public sector and that the Governance and Audit Committee should be satisfied that it covers governance arrangements for internal audit. It was reiterated that the Charter must contain elements that ensure a clearly defined and effective function - **mandate** that clearly sets out the purpose and mission of the internal audit function; that **definitions** of the terms 'board' and 'senior managers', for the purposes of the internal audit function and that the term **Organisational Position** defines an internal audit position within the organisation, ensuring that it has adequate authority and independence which includes unlimited access to senior management and the board.

Members were reminded that the Governance and Audit Committee's Terms of Reference sets out its responsibility to "provide an independent and high-level focus on the adequacy of governance, risk and management arrangements; that its role in ensuring that there is sufficient certainty over governance, risk and management gives the Council greater confidence that those arrangements are effective". It was also noted that in line with the CIPFA Code of Practice for Internal Audit Governance in UK Local Government (2025), internal audit activities require access to, and support from, senior management, the

Governance and Audit Committee and those responsible for governance. Support allows internal audits to apply their mandate and charter in practice and meet expectations.

One addition to the Charter was mentioned, which was the expectation for internal auditors to comply with standards of ethics and professionalism. It was noted that the Audit Team would receive training as the new standards go into considerable detail in these areas.

Gratitude was expressed for the report and the thorough work in implementing the amendments.

## **RESOLVED**

- **To accept and approve the contents of the Mandate and Internal Audit Charter.**
- **To support Internal Audit in its operations.**

## **17. INTERNAL AUDIT STRATEGY AND THE ANNUAL AUDIT PLAN 2025/26**

An Internal Audit Strategy was submitted, in accordance with the requirements of Global Internal Audit Standards (GIAS), which was a means of ensuring that the chief executive/internal audit manager developed and implemented the strategy for internal audit functions that supported the organisation's strategic objectives and success. It was explained that the new Internal Audit Strategy had been developed to align the key priorities, objectives and strategic risks facing the Council to complement the work of the internal audit function over the next three years. It was considered that this would provide strategic direction for the internal audit function and support the Council in its approach to achieving its key objectives and allocate internal audit resources appropriately.

Along with the Strategy, and again in line with the requirements of Global Internal Audit Standards (GIAS), an Internal Audit Plan had been submitted which again was a means of ensuring that the chief executive/internal audit manager created an internal audit plan that supported the achievement of the organisation's objectives. It was explained that the Plan was based on an assessment of the Council's strategies, objectives and corporate risk register and that an annual report would need to be produced, including the annual report on governance, risk management and controls, and internal audit performance against its objectives. (The Code)

In order for internal audit to remain relevant, it was noted that expectations must be amended to ensure that it continued to be in line with the Council's objectives. It was reiterated that the Internal Audit Strategy played an important role in achieving a balance between cost and value, making meaningful contributions to the Council's overall governance, risk management, and internal controls.

Gratitude was expressed for the report.

## **RESOLVED**

**To accept the report and approve the Internal Audit Strategy and Annual Audit Plan.**

## **18. AUDIT WALES REPORTS AND THE ORGANISATIONAL RESPONSE - DOMICILIARY CARE**

Submitted - a report by Audit Wales highlighting the main findings of an audit to Cyngor Gwynedd's Domiciliary Care service. The audit had been conducted between September and November 2024 and the work was carried out alongside Care Inspectorate Wales which reviewed the local authority's performance in the exercise of its duties and social services functions in accordance with legislation.

It was pointed out that there were weaknesses in the Council's understanding of the performance of the domiciliary care service and the continued overspending over the allocated budget. It was also noted that the lack of a clear Departmental Plan with clear ambition and milestones to measure their attainment, hindered effective oversight and scrutiny. Following the audit, four recommendations were identified for the Council to address.

The Head of Adults, Health and Well-being Department reiterated that the report had also been submitted to the Care Scrutiny Committee in March 2025. It was recognised that there was room for improvement and that the results of the surveys had come to fairly similar conclusions. It was highlighted that a very high percentage of the issues identified were issues that are nationally challenging or already identified, and the Department was trying to find solutions for them.

It was considered that the reports concluded that the Department was on the right track but needed to act faster. Attention was drawn to the Department's response to the four recommendations along with the completion dates.

The Department was thanked for their work and for their response to both audits.

During the ensuing discussion, the following observations were made by Members:

- While a financial contribution to fill a gap in the budget had been accepted, further work needed to be done to try to use existing resources to reduce the gap into the future.
- Clearly the requirements of the service were challenging, with additional requirements being placed on the service annually – was this underfunding?
- Welcomed a response to reducing waiting lists – use of direct payments, the right conversations and community support.

In response to a question about how the Department would encourage a culture of enterprise, creativity and flexibility in the workforce (in response to the fourth recommendation), and if discussions had taken place with carers about this, it was noted that conversations were taking place locally. It was noted that this was no longer the responsibility of a single task and finish time, but access to locally available services. It was reiterated that community resilience was essential to the service and provided support to individuals. Attention was drawn to community enterprises in Llanberis and Dyffryn Nantlle where elements of provision were driven by the local community.

## **RESOLVED**

### **To accept the report and the Council's response to the recommendations**

Aled Davies, the Head of Adults, Health and Well-being Department highlighted that he was retiring at the end of July and that Mari Wynne Jones had been appointed as the new Head of the Department. He expressed his appreciation for the work of the Committees and to the Members for ensuring the best for Gwynedd.

Best wishes were relayed to Aled, and he was thanked for his work and support over the years.

## **19. AUDIT WALES – CYNGOR GWYNEDD'S ANNUAL AUDIT SUMMARY 2024 AND DETAILED AUDIT PLAN 2025**

Alan Hughes and Yvonne Thomas (Audit Wales Office) were welcomed to the meeting to present the reports.

- a) The Annual Audit Summary 2024 was presented highlighting the work completed since the last Annual Audit Summary published in May 2024. It was explained that the submission of an audit summary was part of the duties of the Auditor General along with an annual Audit of the Accounts, the audit of the Council's value for money arrangements and the assessment of whether the Council complied with the duty of sustainable development in setting its well-being objectives and taking steps to achieve them.

Attention was drawn to the findings of the 'Unscheduled Care', 'Financial Sustainability' and 'Domiciliary Care' reviews as well as the national reports and outputs published during the year.

- b) Cyngor Gwynedd's Detailed Audit Plan 2025 was presented which highlighted Audit Wales' Statement of Responsibilities. In the context of the materiality of financial statements, the levels of materiality (planning, performance and reporting threshold) and significant financial statement risks were highlighted noting that the 'risk of management override' was a mandatory risk that appeared in all audit plans. Audit Wales intended to present the findings of the financial statements to the Governance and Audit Committee during October 2025.

In the context of proposed performance audit work, three specific areas were highlighted - Thematic Work: Responding to workforce pressures in Local Government; Regional Work: Use of data in budget-setting for demand-led services and Local Work: review of Risk Management Arrangements.

The total estimated fee for the work would be £392,088 (an increase in the rate of 1.7%). It was noted that Audit Wales was not entitled to make a profit and therefore any difference in fees would be refunded.

Gratitude was expressed for the report.

#### **RESOLVED:**

##### **To accept the reports**

#### **20. TO SUBMIT THE FINDINGS OF THE INFORMATION COMMISSIONER'S (ICO) AUDIT INTO THE COUNCIL'S ARRANGEMENTS IN TERMS OF THE RESPONSE TO REQUESTS MADE UNDER THE FREEDOM OF INFORMATION ACT (2000) AND ENVIRONMENTAL INFORMATION REGULATIONS**

A report was submitted by the Head of the Corporate Services Department updating Committee Members on the Information Commissioner's Office assurance level on the Council's arrangements.

It was explained that following concerns expressed in relation to the Council's performance in responding to requests for information under the Freedom of Information Act 2000, the Information Commissioner's Office had been commissioned to undertake an audit of the Council's arrangements. It was added that the action was a voluntary one on the part of the Council to ascertain whether there were deficiencies in the arrangements which would lead to delay or non-compliance with the requirements of the Act. It was noted that the Information Commissioner's Office did not conduct a programme of audits but rather conducted them at the request of or in response to a concern about an organisation that was within the scope of the Act.

The audit had been conducted during April 2025 and the draft report on the results was published in May 2025.

The auditors considered that the Council had REASONABLE arrangements in place to respond to the requirements of the Act and identified that certain aspects of the Council's arrangements needed to be improved. In addition, it was identified that based on evidence, measures were being implemented effectively to achieve the management objectives.

The detailed work programme that had been drawn up to address the recommendations was highlighted. It was reiterated that it was intended to return to the Committee to present a response programme on the progress of the action plan as required.

Gratitude was expressed for the report and the Team was congratulated on their reasonable arrangements. It was welcomed that a clear work programme and next steps had been formulated to respond to the demands.

## **RESOLVED**

**To accept and note the contents of the Information Commissioner's Officer's report**

### **21. THE GOVERNANCE AND AUDIT COMMITTEE'S FORWARD WORK PROGRAMME**

A forward programme of items for the Committee's meetings until May 2026 was submitted.

## **RESOLVED:**

**To accept the work programme for September 2025 - May 2026**

Note: To remove the Cyngor Gwynedd Annual Audit Summary 2024 as it had already been submitted

The meeting commenced at 10:00 and concluded at 13:30

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**CHAIR**