

COMMITTEE	<b>GOVERNANCE AND AUDIT COMMITTEE</b>
DATE	<b>11 SEPTEMBER 2025</b>
TITLE	<b>IMPELEMENTING THE DECISIONS OF THE COMMITTEE</b>
PURPOSE OF REPORT	<b>TO PRESENT AN UPDATE ON IMPLEMENTING THE COMMITTEE'S PREVIOUS DECISIONS</b>
AUTHOR	<b>DEWI MORGAN, HEAD OF FINANCE</b>
ACTION	<b>FOR INFORMATION</b>

## **1. INTRODUCTION**

- 1.1 The purpose of this report is to outline how Council departments have responded to the decisions of the Government and Audit Committee, so that members can receive assurance that their decisions are being addressed.
- 1.2 This contributes to reassuring members that the Council's governance is operating effectively.
- 1.3 This item is an opportunity for all members of the Governance and Audit Committee to consider the decisions made. Where the action has been completed, or where further action was not necessary, the line is removed from the table after the Committee has considered the matter.

## **2. DECISIONS SINCE ESTABLISHING THE NEW COUNCIL (MAY 2022)**

### **Meeting of 5 September 2024**

<b>Item</b>	<b>Decision</b>	<b>Update</b>
IMPLEMENTING THE DECISIONS OF THE COUNCIL	To accept the contents of the report. Note: Add to the decision notice: <ul style="list-style-type: none"> <li>• That an information session on the field of homelessness needs to be held for Committee members to better understand the field and to understand the reasons why costs in the field are so high.</li> <li>• The Committee's desire to receive Ffordd Gwynedd training.</li> </ul>	<ol style="list-style-type: none"> <li><b>1. No sessions have been arranged yet – Session content to be confirmed for the Housing and Property Department's officers to prepare accordingly.</b></li> <li><b>2. Ffordd Gwynedd training has been held for members of the Cabinet on 13 May 2025 and a session for the members of the Governance and Audit Committee was held on 4 June 2025.</b></li> </ol>
CYNGOR GWYNEDD'S ANNUAL GOVERNANCE	To accept the report. To approve the Annual Governance Statement and recommend that it is signed by the Council Leader and Chief Executive.	<b>The Lawfulness score has been considered by the Governance Group (including the</b>

STATEMENT FOR 2023/24	<p>Note:</p> <ul style="list-style-type: none"> <li>• Need to re-consider the Lawfulness likelihood score.</li> <li>• Need to consider reviewing the questions and adapting the document to be clear to Gwynedd residents - although compliant with CIPFA guidelines, a suggestion to consider combining with the assessment of governance arrangements which is included in Gwynedd Council's Self-Assessment to avoid duplication of work</li> </ul>	<p><b>Monitoring Officer)</b> <b>and has concluded that the current score is appropriate.</b></p> <p><b>The format of the document has been considered in the preparation of the 2024/25 Statement which is a separate item on this meeting's programme.</b></p>
CYNGOR GWYNEDD ANNUAL PERFORMANCE REPORT AND SELF-ASSESSMENT (draft) 2023/24	<p>To accept the Annual Performance Report and Self-assessment (draft) 2023/24.</p> <p>Note:</p> <ol style="list-style-type: none"> <li>1. Need to consider appropriate consultation arrangements for the future to ensure Gwynedd residents' input in the process.</li> <li>2. Need to involve the Committee earlier in the process – a suggestion to hold a workshop with Members so that the Committee has input and a better opportunity to offer recommendations.</li> </ol> <p>Gwynedd Yfory Projects</p> <ul style="list-style-type: none"> <li>• Modernisation of Buildings and Learning Environment – to add that a RAC inspection had been undertaken.</li> <li>• Promoting the Well-being of Children and Young People – to add that schemes / campaigns are in place by the Education Department to improve pupil attendance.</li> <li>• Extending Opportunities for Play and Socialising – to add that additional financial support has been provided by the Council to Byw'n Iach Centres – this has been a positive decision.</li> </ul>	<p><b>2. Key issues have been identified for inclusion in a self-assessment document to be presented to the May 2025 Governance and Audit Committee in order to provide input earlier in the process of drawing up the self-assessment. As per normal procedure, a draft of the document is due to be submitted to the Committee to make recommendations and receive feedback/comments. The document is likely to be presented in October's Committee meeting.</b></p>

### Meeting of 10 October 2024

Item	Decision	Update
AUDIT WALES: URGENT AND EMERGENCY CARE: 'FLOW OUT OF HOSPITAL - NORTH WALES REGION'	<ul style="list-style-type: none"> <li>• To accept the contents of the report.</li> <li>• Submit an update on the recommendations in 12 months' time.</li> </ul>	<b>Update expected in 12 months' time</b>

## Meeting 28 November 2024

Item	Decision	Update
COMPLAINTS AND SERVICE IMPROVEMENT ANNUAL REPORT 2023-24	<ul style="list-style-type: none"> <li>To accept the report</li> <li>To accept the proposal of the Head of Corporate Services to submit a further report which would set a context for service improvement policies and arrangements</li> </ul>	<b>A presentation by the Head of Corporate Services is on this meeting's agenda.</b>

## Meeting 16 January 2025

REVENUE BUDGET 2024/25 – END OF NOVEMBER 2024 REVIEW	<ul style="list-style-type: none"> <li>To accept the report and note the situation and relevant risks in the context of the Council's budgets and its departments</li> <li>Agree with the recommendations to Cabinet:</li> </ul> <p>Note:</p> <ol style="list-style-type: none"> <li>1- Work commissioned by the Chief Executive to gain a better understanding of overspend in the Adults, Health and Well-being Department - a request for the Cabinet to challenge the timetable for this work – assurance needed that this work is in place in order to set the budget</li> <li>2- Work commissioned by the Chief Executive to clarify the detailed situation in Children's care, to gain a better understanding of the issues and a clear programme of response. – need to submit a more detailed analysis of the work to the Committee</li> <li>3- Request for information on how Gwynedd's financial projections compare with other Councils</li> <li>4- Information on higher income from the death bereavement service, lack of parking income and per capita funding details to be shared directly with Councillor Angela Russell</li> </ol>	<b>These steps have now been implemented. The August 2025 review will be submitted to the Committee in October to provide an update on the financial position.</b>
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AUDIT WALES REPORTS	<ul style="list-style-type: none"> <li>• To accept the National and Local report</li> <li>• To accept the Council's response to the recommendations</li> </ul> <p>Note:</p> <ul style="list-style-type: none"> <li>• Following the receipt of CIPFA support and guidance, the response Work Programme to be submitted to the Committee by March 2026</li> <li>• Performance Reports to be submitted to Scrutiny Committees to demonstrate that the statutory requirements are being addressed</li> <li>• To correct the translations of place names in the reports</li> </ul>	<p><b>These action points are expected to be completed as planned.</b></p> <p><b>Regarding the CIPFA report – The draft report has been received from CIPFA and is in the process of being finalised which will be reflected in an adjusted action plan/timetable.</b></p>
THE COMMITTEE'S FORWARD PROGRAMME	<ul style="list-style-type: none"> <li>• To accept the Work Programme for February 2025 – January 2026</li> </ul> <p>Note:</p> <ul style="list-style-type: none"> <li>• Committee Development Programme</li> <li>• Internal Audit Forward Programme</li> <li>• Audit Priorities – follow-up to recommendations</li> <li>• Further information about Ffordd Gwynedd</li> </ul> <ul style="list-style-type: none"> <li>• Follow-up information on the financial position of the Adults, Health and Well-being Department and the Children and Supporting Families Department</li> <li>• The need for a conversation between the relevant departments to discuss the future impact of rejecting affordable housing schemes on Gwynedd schools</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Ffordd Gwynedd training has been held for the committee members on 4 June 2025.</b></li> </ul> <p><b>The Committee received an update/ presentation from the Head of the Adults, Health and Wellbeing Department during its May 2025 meeting.</b></p> <ul style="list-style-type: none"> <li>• <b>The matter of the 'impact of rejecting affordable housing schemes on Gwynedd's schools' was alluded to during the Communities Scrutiny Committee on January 23 with a suggestion to include on the agenda of the Education and Economy Scrutiny Committee.</b></li> </ul>

## Meeting 6 February 2025

IMPLEMENTING THE DECISIONS OF THE COMMITTEE	<ul style="list-style-type: none"> <li>To accept the contents of the report</li> </ul> <p>Note: Two vacant seats for Lay Members on the Committee. The Head of Finance, the Democracy Manager and the Propriety and Elections Manager to discuss and try to motivate interest.</p>	<b>The Full Council, at its meeting on 3 July 2025, appointed 3 lay members to the vacant seats on the Government and Audit Committee. All lay member seats are now filled.</b>
SPECIAL AUDIT REPORT - HOME CARE	<ul style="list-style-type: none"> <li>To accept and note the progress on the findings of the Internal Audit review of the Council's Home Care arrangements</li> <li>The thorough Work Programme that was in place to improve the provision was welcomed.</li> <li>Further updates would be required in 12 months on the progress and the success of the work programme.</li> </ul>	<b>The relevant action point is expected to be completed as planned.</b>

## Meeting 22 May 2025

ELECTION OF CHAIR FOR 2025 - 2026	<ul style="list-style-type: none"> <li>To re-elect Carys Edwards as chair of this committee for 2025 - 2026</li> </ul>	<b>No Further Action.</b>
ELECTION OF VICE-CHAIR FOR 2025 - 2026	<ul style="list-style-type: none"> <li>To re-elect Elwyn Rhys Parry as vice-chair of this committee for 2024-25.</li> </ul>	<b>No Further Action.</b>
IMPLEMENTING THE DECISIONS OF THE COMMITTEE	<ul style="list-style-type: none"> <li>To accept the contents of the report</li> </ul> <p>Note: Three vacant Lay Member seats on the Committee - interviews to be held in June with the hope of presenting names to the Full Council on 3/7/25</p>	<b>The vacancies have been filled, with the Council's decision on 3 July 2025.</b>
THE TERMS OF REFERENCE OF THE GOVERNANCE AND AUDIT COMMITTEE	<ul style="list-style-type: none"> <li>To note and approve the Amended Terms of Reference of the Governance and Audit Committee</li> </ul>	<b>No Further Action.</b>

CYNGOR GWYNEDD SELF-ASSESSMENT	<ul style="list-style-type: none"> <li>• To accept a draft report of the 2024/25 CYNGOR GWYNEDD SELF-ASSESSMENT</li> </ul> Comments: <ul style="list-style-type: none"> <li>• Penrhos Scheme - emphasis required on the development of care services in Penrhos and</li> <li>• not just housing</li> <li>• Flood Strategy - consideration to the A499 highway</li> <li>• Article 4 Impacts</li> <li>• Future of the ARFOR Scheme - ensuring continuation to the Scheme</li> <li>• Safeguarding Arrangements in Schools - further attention required</li> </ul>	<b>These points are currently being addressed during the process of compiling a draft version of the self-assessment. The draft is due to be submitted to the Committee in October before submission to the Cabinet and the Full Council.</b>
FINAL ACCOUNTS 2024/25 – REVENUE OUT-TURN	<ul style="list-style-type: none"> <li>• To accept the report and note the relevant risks</li> </ul>	<b>No Further Action.</b>
CAPITAL PROGRAMME 2024- 25 – END OF YEAR REVIEW (31 MARCH 2025 POSITION)	<ul style="list-style-type: none"> <li>• To accept the information and note the risks relating to the capital programme</li> </ul>	<b>No Further Action.</b>
FINAL ACCOUNTS OF GWYNEDD HARBOURS FOR THE YEAR ENDING 31 MARCH 2025	<ul style="list-style-type: none"> <li>• To accept the report</li> </ul> To approve: <ul style="list-style-type: none"> <li>• Income Account and Revenue Expenditure 2024/25</li> <li>• Annual Return for the year ending 31 March 2025, subject to audit by Audit Wales</li> <li>• The Chair to sign the form electronically</li> </ul>	<b>No Further Action.</b>
TREASURY MANAGEMENT QUARTERLY UPDATE	<ul style="list-style-type: none"> <li>• To accept the report and note the information</li> </ul>	<b>No Further Action.</b>

INTERNAL AUDIT OUTPUT	<ul style="list-style-type: none"> <li>• To accept the report and support the actions that have already been agreed with the relevant services.</li> <li>• That a schedule needed to be included for the actions.</li> <li>• There was a need for a follow-up report on what had been delivered.</li> </ul>	<b>Although these points are part of the May 2025 decisions, there was further discussion during the meeting where these points were reinforced. In addition, the need for the Committee to exercise its rights to call on the officers in order to receive an update or additional information in the wake of Internal Audit reports was noted.</b>
ANNUAL REPORT OF THE HEAD OF INTERNAL AUDIT 2024 - 2025	<ul style="list-style-type: none"> <li>• To accept the report in accordance with the requirements of the Public Sector Internal Audit Standards for the 2024/25 financial year</li> </ul>	<b>No Further Action.</b>
INTERNAL AUDIT CHARTER	<ul style="list-style-type: none"> <li>• To accept and approve the contents of the Mandate and Internal Audit Charter</li> <li>• To support Internal Audit in its operations.</li> </ul>	<b>No Further Action.</b>
INTERNAL AUDIT STRATEGY AND THE ANNUAL AUDIT PLAN 2025/26	<ul style="list-style-type: none"> <li>• To accept and approve the contents of the Internal Audit Strategy and the Internal Audit Plan 2024/25</li> <li>• To support Internal Audit to deliver its role.</li> </ul>	<b>No Further Action.</b>
AUDIT WALES REPORTS AND THE ORGANISATIONAL RESPONSE - DOMICILIARY CARE	To accept the report and the Council's response to the recommendations	<b>No Further Action.</b>
AUDIT WALES – CYNGOR GWYNEDD'S ANNUAL AUDIT SUMMARY 2024 AND DETAILED AUDIT PLAN 2025	To accept the reports	<b>No Further Action.</b>

TO SUBMIT THE FINDINGS OF THE INFORMATION COMMISSIONER'S 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	To accept and note the contents of the Information Commissioner's Officer's report.	<b>No Further Action.</b>
THE COMMITTEE'S FORWARD PROGRAMME	To accept the work programme for September 2025 - May 2026 Note: To remove the Cyngor Gwynedd Annual Audit Summary 2024 as it has already been submitted	<b>Relevant item deleted, no further action.</b>

### 3. RECOMMENDATION

- 3.1 The Governance and Audit Committee is asked to consider the contents of the tables above and to offer comments.