MEETING	**GOVERNANCE AND AUDIT COMMITTEE**
DATE	**9th of October 2025**
TITLE	**Recommendations and Improvement Proposals of External Audit Reports**
PURPOSE	**Ensure that the Audit Committee satisfies itself that the actions created in response to recommendations in external audit reports are realised.**
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1 The decision sought/purpose of the report

1.1 The Committee will need to satisfy itself that appropriate arrangements are in place to ensure that the improvement proposals that arise from external audit reports are implemented.

2 Introduction

2.1 The Governance and Audit Committee has a responsibility to consider external audit reports (national, and those local to Gwynedd), the recommendations contained in them, and the implications of these for governance, risk control or management.

2.2 The role of the Governance and Audit Committee in this matter is to **satisfy itself that arrangements and processes are underway to ensure that these improvement proposals are implemented**, and the Committee should not duplicate an investigation into matters that are within the remit of one of the other scrutiny committees. However, if the Committee is of the view that the arrangements - including the operation of one of the Scrutiny Committees - are inadequate, it may call in any matter for further consideration, either to the full committee or to the Improvement Working Group.

3 Relevant Considerations

3.1. In **Appendix 1**, a list is submitted of inspections undertaken by external auditors between 2022 and 2025, along with their improvement proposals. The 'local/relevant [reports] for Gwynedd Council' have been listed first, followed by the national reports.

3.2 We have noted 'the direction of the discussion on the recommendations' in order to show where the report and its recommendations have been discussed and, therefore, how any action plan was agreed upon.

3.3 We have also noted 'Progress against improvement proposals' focusing on what has been achieved since the Committee last discussed this matter in February 2025.

3.4 We then note our 'Conclusion' of the progress made - have sufficient steps been taken to satisfy the Committee that the work of realising the recommendation is

'completed', or is it still 'on-going'? Following feedback from the Committee, the 'completed' category has been separated into two parts to reflect whether the recommendations have been realized or whether they have been adopted as ongoing work for the department. These conclusions have been agreed by the Council's Governance Group. It is a matter for this Committee to determine whether it agrees with the 'Conclusions'. A key to the meaning of the conclusions can be viewed at the beginning of Appendix 1.

3.5 All of the reports in Appendix 1 had recommendations deemed 'not commenced', 'plan in progress' or 'on-going' when the matter was last discussed by this Committee in February 2025, or are reports that have been published since then.

4 Reasons for Recommending the Decision

4.1 The Governance and Audit Committee needs to ensure correct governance within the Council by having overview of how we will respond to improvement proposals made in external audit reports.

5 Next steps and timetable

5.1 Responding to most of the improvement proposals is continuous work. Should the committee agree with the conclusions on the progress made against the proposals for improvement, then those that have been "completed" will not be addressed by this Committee again.

6 List of Appendices/Literature

Appendix 1 - Improvement Proposals in External Audit Reports.