

COMMITTEE	GOVERNANCE AND AUDIT COMMITTEE
DATE	15 JANUARY 2026
TITLE	IMPLEMENTING THE DECISIONS OF THE COMMITTEE
PURPOSE OF REPORT	TO PRESENT AN UPDATE ON IMPLEMENTING THE COMMITTEE'S PREVIOUS DECISIONS
AUTHOR	DEWI MORGAN, HEAD OF FINANCE
ACTION	FOR INFORMATION

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

Item	Decision	Update
IMPLEMENTING THE DECISIONS OF THE COUNCIL	<p>To accept the contents of the report.</p> <p>Note: Add to the decision notice:</p> <ul style="list-style-type: none"> • 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. 	No sessions have been arranged yet –Session content to be confirmed for the Housing and Property Department's officers to prepare accordingly.

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"> • To accept the contents of the report. • Submit an update on the recommendations in 12 months' time. 	A timely update is expected.

Meeting 16 January 2025

AUDIT WALES REPORTS	<ul style="list-style-type: none"> • To accept the National and Local report • To accept the Council's response to the recommendations <p>Note:</p> <ul style="list-style-type: none"> • Following the receipt of CIPFA support and guidance, the response Work Programme to be submitted to the Committee by March 2026 • Performance Reports to be submitted to Scrutiny Committees to demonstrate that the statutory requirements are being addressed • To correct the translations of place names in the reports 	These action points are expected to be completed in line with the adjusted action plan following the completion of the CIPFA report.
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Meeting 6 February 2025

SPECIAL AUDIT REPORT - HOME CARE	<ul style="list-style-type: none"> • To accept and note the progress on the findings of the Internal Audit review of the Council's Home Care arrangements • The thorough Work Programme that was in place to improve the provision was welcomed. • Further updates would be required in 12 months on the progress and the success of the work programme. 	The relevant action point is expected to be completed as planned.
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Meeting 11 September 2025

CYNGOR GWYNEDD'S ANNUAL GOVERNANCE STATEMENT FOR 2024/25	<ul style="list-style-type: none"> • To accept the (draft) Annual Governance Statement • To accept the (draft) Annual Governance Statement Action Plan. • To approve the Statement, and recommend that the Council Leader and Chief Executive sign it. <p>Note:</p> <ul style="list-style-type: none"> • Amend the current Finance risk score from 20 to 15 in the Welsh version of the report, point 4.2 • The context of the 'culture' risk refers to the fundamental principles of Ffordd Gwynedd • Request for further information to ensure that arrangements are in place to improve services • Request for the Council Tax Collection Rates report to highlight the housing premium 	The governance risk scores will be reviewed regularly and reported to the Committee. This will include information about developments within the departments. The report on Council Tax Collection Rates was presented to the Committee on 13 November.
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Meeting 9 October 2025

RECOMMENDATIONS AND IMPROVEMENT PROPOSALS OF EXTERNAL AUDIT REPORTS	<ul style="list-style-type: none"> • To accept the report <p>Note: To accept the 'Flow Out of Hospital' Investigation progress report, Spring 2026</p>	This action point is expected to be completed as planned.
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THE COMMITTEE'S FORWARD PROGRAMME	<ul style="list-style-type: none"> • To accept the Work Programme for November 2025 - October 2026 • A request for an update on the work of the Finance Department on drawing up the policy on exceptions to the Council tax premium in relation to self-catering accommodation businesses that fail to reach the 182-day letting threshold <p>Note: Remove the Recommendations and Proposals for Improvement from External Audit Reports for November as it was discussed in October 2025</p>	The report on Council Tax Reduction Policy was presented to the Cabinet on 11 November 2025 and is also a separate item on this meeting's agenda.
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Meeting 13 November 2025

IMPLEMENTING THE DECISIONS OF THE COMMITTEE	<ul style="list-style-type: none"> • To accept the contents of the report <p>Note:</p> <ul style="list-style-type: none"> • Output of Internal Audit 9-10-25 meeting – request to more accurately reflect the Committee's concerns in response to staff breaching statutory regulations in Care Homes • Request to include a definite date for the resubmission of reports and updates rather than stating 'in a timely manner' 	Internal Audit will be in contact with the Adults, Health and Wellbeing Department as per the committee's request. We will review and aim to develop the format of the report over the coming months to include target/completion dates for the relevant action points.
FINAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 AND RELEVANT AUDIT	<ul style="list-style-type: none"> • 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) • The Chair of the Committee and the Head of Finance to electronically certify the Letter of Representation • To congratulate the officers for their work of securing an unqualified statement • To thank Audit Wales for effective collaboration 	No Further Action
THE GWE JOINT COMMITTEE'S FINAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 AND RELEVANT AUDIT	<ul style="list-style-type: none"> • To accept and approve the 'ISA260' Report by Audit Wales in respect of Cyngor Gwynedd • To accept and approve the GwE Statement of Accounts 2024/25 (post-audit) 	No Further Action

REVENUE BUDGET 2025/26 – END OF AUGUST 2025 REVIEW	<ul style="list-style-type: none"> • To accept the report on the end of August 2025 review of the Revenue Budget • To note the latest financial position regarding the budgets of each department / service. <p>Note: Request for a timetable for the arrangements to restructure the Highways Department and the Environment Department (by the January 2026 meeting)</p>	<p>A separate item on the November 2025 review is part of this meeting's agenda and will refer to the relevant departments' current situation. Several steps are included within the restructuring plan of both departments with an intent for some to be completed during 2025/26 and others following in 2026/27.</p>
TREASURY MANAGEMENT 2025-26 MID-YEAR REVIEW	To accept the report for information	No Further Action
COUNCIL TAX COLLECTION RATES	<ul style="list-style-type: none"> • To accept the report • To support the work and welcome the improvements that have been made in response to the announcement that Cyngor Gwynedd's Tax Collection rates were the lowest in Wales 2024/25 • To accept that the 182-day lettings threshold has significantly increased the Unit's work • To accept that the approval of a Council Tax Reduction Policy under Section 13A(1)(c) of the Local Government Finance Act 1992 by the Cabinet on 11-11-25 responds to situations where support is offered to residents facing exceptional financial hardship or unusual circumstances, but a request was made for further consideration as to whether the Policy addressed the situation of the owners of holiday units who have seen significant rises in their tax bills as a result of the increase in the lettings threshold. <p>Note:</p> <ul style="list-style-type: none"> • To consider the effects of the situation on sustainable tourism and town centre regeneration • To model the impact of a potential exclusion policy on the overall performance of the Finance Department • A suggestion to consider using the empty properties premium and second homes premium to cover the salaries of staff administering the premium, rather than from the Finance Department's budget • Council Tax Reduction Policy Update under Section 13A(1)(c) to be submitted to the Committee in January 2026 	<p>How to utilise the Premium during 2026/27 will be considered as part of the standard budget setting procedure.</p> <p>A report on the Council Tax Reduction Policy under section 13A(1)(c) is an item on this meeting's agenda.</p>

NATIONAL FRAUD INITIATIVE 2024-25: UPDATE	To accept the contents of the report for information	No Further Action
THE COMMITTEE'S FORWARD PROGRAMME	<ul style="list-style-type: none"> • To accept the work programme until November 2026 • An update on the Child Practice Review '<i>Our Bravery Brought Justice</i>', to be presented at the January 2026 meeting 	An update on the Child Practice Review - '<i>Our Bravery Brought Justice</i>', is an item on this meeting's agenda.

3. RECOMMENDATION

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