
GOVERNANCE AND AUDIT COMMITTEE 3 February 2026

Attendance: Chair: Carys Edwards
Vice-chair: Rhys Parry

Councillors: Menna Baines, Elwyn Jones, Edgar Wyn Owen, Geraint Parry, Arwyn Herald Roberts, Richard Glyn Roberts, Huw Rowlands, Ioan Thomas and Elfed Wyn ap Elwyn

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

Officers: Dewi Morgan (Head of Finance), Ffion Madog Evans (Assistant Head of Finance - Accounting and Pensions), Luned Fôn (Audit Manager), Delyth Jones-Thomas (Investment Manager), Caren Rees Jones (Group Accountant - Capital and Management), David Lloyd Williams (Group Accountant), Heledd Thomas (Senior Accountant - Resources and Corporate), Nel Povey and Alaw Jones (Cynllun Yfory - Finance and Accounting Professional Trainees), and Lowri Haf Evans (Democracy Services Officer)

Others invited: Councillor Huw Wyn Jones (Cabinet Member for Finance)

Item 11: Dylan Owen (Statutory Director of Social Services) and Gwern ap Rhisiart (Head of Education Department),

Item 12: Arwel Evans (Procurement Manager)

Item 13: Lora Gwawr (Audit Wales), Dewi Wyn Jones (Council Business Support Service Manager) and Colleen Pritchard (Homelessness and Support Manager)

1. APOLOGIES

Apologies were received from Councillors Angela Russell and Meryl Roberts

2. DECLARATION OF PERSONAL INTEREST

None to note

3. URGENT ITEMS

Concern that the Internal Audit Unit does not have sufficient capacity to meet the Council's expectations

DECISION:

- **To receive a report from the Head of Finance Department highlighting the situation and potential risks**
- **Assurance is needed that the work that needs to be carried out by Internal Audit remains of a high standard**

4. 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.

The members thanked the officer for the report

RESOLVED

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

5. 2026/27 BUDGET

A report was submitted by the Cabinet Member for Finance, noting that the Council had received a Government grant increase of 4.1% for 2026/27, which equated to an increase worth £10.4m in external funding. It was reported that many factors would create additional spending pressures on the Council's services in 2026/27, with the need to increase spending by £23.3m to meet the pressures on the services' budgets. With pressures in demand for services as well as high inflation, it was noted that there would be a recommendation to increase Council Tax by 5.32% to meet the objective this year, with projections suggesting there would be further pressures when aiming to set a balanced budget for 2027/28.

It was highlighted that the Committee's role was to ensure that the Cabinet and Council were clear about the facts presented to them so that the decision they made was based on sound information.

The Head of Finance Department was invited in his role as statutory finance officer to present the information, express his view and provide details on the robustness of the estimates that formed the basis of the budget, along with the potential risks and mitigation steps.

He highlighted that the Cabinet (meeting on 10/02/26) would recommend that the Full Council (05/03/26) establish a budget of £379,866,050 for 2026/27 to be funded through a Government Grant of £264,009,390 and £115,856,660 in Council Tax income (which was a 5.32% increase) and establish a capital programme of £40,179,430 in 2026/27.

It was explained that Additional Expenditure Requirements had been considered in the budget and attention was drawn to those fields:

- Salary Inflation of £8.3m - an estimated pay agreement increase for 2026/27 of 4% for teachers and 3.4% for the rest of the workforce
- Supplier Inflation of £6,075,390
- Increase in Levies to relevant bodies - £528,810
- Pressures on Services – to recommend approving bids worth £9,910,580 for additional permanent revenue resources submitted by Council departments to meet unavoidable pressures on their services, and £840,010 worth of capital bids
- Reversing the Employer National Insurance Grant 2025/26 - £3,632,950

In the context of savings schemes, reference was made to £320,500 worth of savings schemes which derived from previous savings programmes and had already been approved by the Council to reduce the financial deficit.

It was reported that the remainder of the deficit would have to be met through Council Tax, and consequently, the Cabinet would recommend to the Full Council to raise the tax by 5.32% in order to meet the pressures on services when setting a balanced budget.

Reference was made to the required work that was undertaken to report on the robustness of the estimates on which the budget had been based, and having considered all risks and mitigation steps, the Head of Finance was of the opinion that the Council's Budget for 2026/27 was robust, sufficient and achievable.

The members thanked the officer for the presentation and the staff for their work. It was encouraging to see that the situation was better than what had been estimated as a result of the Welsh Government grant increase.

Observations arising from the ensuing discussion:

- The overspend of departments continued to be a matter of concern
- There was a need to support the County's care provision - using external provision was costly. The Council needed to put internal provision plans in place that would lead to future savings
- List of capital bids - the plan to extend Ysgol y Faenol car park. A request from the Local Member for further details regarding the reasons for the delay (original date 2021) and the costs associated with the slippage
- The Finance Officer's statement – that the budget 'inevitably includes an element of risk from assumptions' ...were there plans in place in the event of a reduction in housing premium collections, but an increase in demand for building houses?
- A suggestion to present Council tax information in monetary value (£) rather than as a percentage (%) only

In response to a question regarding the pension reduction and why a decision had been made to take the £3 million saving in one year instead of £1 million over three years, it was noted that the choice was a 1% reduction every year or to take the £3 million saving in full. It was considered that this was the best option with the possibility that it would be more than £3 million as the final figures had not been released.

In response to a question relating to the additional funding that Cyngor Gwynedd had received from the Welsh Government and whether it had improved the Council's position in the Authority allocation table, and what difference the funding would have on Gwynedd, it was noted that the allocation method had not changed, and therefore Cyngor Gwynedd remained in position 20 out of 22. It was reiterated that the total rate of the Welsh Government's financial settlement increase to Welsh Authorities was 4.5%, whilst Cyngor Gwynedd received a 4.1% floor. However, the additional funding was beneficial to rural areas, the budgets of departments that were under pressure and to release pressure from having to implement savings for 2026/27.

In response to an observation that Cyngor Gwynedd charged less council tax than nearby Councils and that nearby Councils paid better salaries to staff and whether this, therefore, made Cyngor Gwynedd an expensive authority to run, it was noted that the root of the matter was historical and went back to 1996, when Cyngor Gwynedd was restructured under the Local Government (Wales) Act 1994. At the time, a complex formula / baseline was set for expenditure with many components intertwining individual factors such as population, the nature of population, age, and landscape to name a few.

In the context of the number of Councillors in the County, as well as the number of Lay Members, and why their total salaries did not appear on the budget, it was noted that the sum had been included in the budget, but not in the forward report. It was reiterated that the number of Councillors per Authority was determined by an external body.

In the context of finance allocation to support and develop the economy in Gwynedd and plans to attract work to the County, it was noted that there was a budget to fund the Economy Department's core team, but other financial sources and capital plans were available for expenditure. It was reiterated that the North Wales Corporate Joint Committee also led on the Growth Deal.

In the context of risk and how the risk was calculated when setting the budget, it was noted that the risk situation was flexible and was being regularly monitored, but should there be a small reduction in calculating risk, there would be a potential small saving in years to come.

Concern was highlighted that the reserves fund was reducing and the percentage at the end of this financial year represented approximately 1.3% of the Council's gross revenue expenditure. It was emphasised that the sum in the fund had not fallen, but it had reduced as a percentage of the Council's spending over recent years because no money had been added to it either. It was reiterated that the Council was reviewing the Financial Strategy and intended to implement a harvesting exercise.

In response to a question about the intention to develop / improve Residential Homes provisions in Gwynedd and whether plans were underway to ensure that the buildings were fit for purpose, it was noted that the Council had commissioned Housing LIN Cymru to look into the situation of the County's population needs and a report of the findings would be expected in approximately six weeks.

RESOLVED:

- **To accept the report and note the content**
- **To accept the financial propriety of the proposals and the relevant risks**
- **To submit observations from the discussion to the Cabinet's consideration when discussing and approving the 2026/27 Budget at its meeting on 10/02/26**
- **To thank the Finance Department for their thorough work in preparing the Budget**

- **The overspending situation is worrying**
- **Concern that the reserve is dwindling – a harvesting exercise is welcomed**
- **Development/improvement plans for Residential Homes in Gwynedd - request for the findings of the Housing LIN Cymru inquiry to be submitted to the Committee**

Note:

- List of capital bids - the plan to extend Ysgol y Faenol car park. A request from the Local Member for further details regarding the reasons for the delay (original date 2021) and the costs associated with the slippage
- A suggestion to present Council tax information in monetary value (£) rather than as a percentage (%) only
- The Finance Officer's statement – that the budget 'inevitably includes an element of risk from assumptions' ...were there plans in place in the event of a reduction in housing premium collections, but an increase in demand for building houses?

6. CAPITAL STRATEGY 2026/27 (INCLUDES INVESTMENT AND BORROWING STRATEGIES)

The Strategy was submitted by the Investment Manager. It was noted that the Strategy provided an overview of the Council's Capital and Treasury Management activities for 2026/27, reiterating that Members had been invited to a recent presentation by the financial advisers, Arlingclose, explaining the detail behind the strategy in a comprehensive and easily understood manner.

Reference was made to an overview of capital activities and attention was drawn to the fact that the Council planned capital expenditure of £40.2 million in 26/27, with the main schemes listed in the report, along with the funding sources. It was noted that the main external sources were the Welsh Government and the funds were Cyngor Gwynedd's resources, with the remainder of the funding coming from loans that would be repaid over a number of years, normally from revenue resources or from income from the sale of assets, which was consistent with the actions of previous years. This meant that the indicator - Council's Capital Financing Requirement, would be £189.8 million by the end of the 26/27 financial year, namely the level that the Council's long-term borrowing should remain below.

In the context of the Borrowing Strategy, it had been highlighted recently that there had been no long-term borrowing requirement, only a low-cost, short-term requirement over the end of the financial year; this would continue with no long-term borrowing anticipated for Cyngor Gwynedd activities, and that the Council's debt would remain below the Capital Financing Requirement.

Reference was made to the Liability Benchmark which was now reported to the Committee on a quarterly basis. The Council would expect its borrowing to be higher than the liability benchmark up until 2026 as the Council had a high level of reserves.

In the context of the Investment Strategy, it was noted that the Council's policy was to prioritise security and liquidity over output to ensure that money was available to pay for the Council's services. It was noted that sums were always kept to ensure continuous liquidity.

Reference was made to risk management and governance, together with details of the Council's long-term liabilities e.g., to cover the deficit in the Pension Fund, and the impact of the funding costs on cash flow where the percentage appeared low and fairly consistent with previous years. It was also confirmed that officers had the relevant skills and knowledge, and confirmation that Arlingclose provided a financial advisory service to the Council.

The Committee was requested to accept the report, noting the information and the risks and to support the Cabinet Member for Finance's intention to submit the strategy to the Full Council for approval on 5 March 2026.

The members thanked the officer for the report

RESOLVED:

- **To accept the report and to note the information and relevant risks**
- **To support the Cabinet Member for Finance's intention to submit the Strategy to the Full Council for approval on 5 March 2026**
- **That an encouraging presentation by Arlingclose, the Council's Treasury Management Consultants (30-01-2026) was very beneficial, and gave Members confidence and reassurance that the Council is on the right track**

7. INTERNAL AUDIT OUTPUT

Submitted, for information, a report by the Internal Audit Manager updating the Committee on the Internal Audit work for the period from 29 September 2025 until 25 January 2026. It was highlighted that 21 Reports on audits from the 2025/26 Operational Plan had been completed, with two plans showing a high assurance level, nine showing a satisfactory assurance level and ten showing a limited assurance level. It was reiterated that there were 15 plans in progress on 25 January 2026.

The members thanked the officer for the report

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

- They accepted that a lack of resources was having an impact on services, but in general, the number of deficiencies, especially in the field of Learning Disabilities Care and Day and Residential Homes, were mistakes in correctly achieving processes.
- Who was responsible for the accountability? Who was the responsible person?
- They felt frustration that there was no clear improvement in managing and maintaining care homes - expectations were not being met

- They accepted the recommendations, but there was a need for assurance that the Internal Audit's observations were being considered. The situation needed further attention.
- Falling Trees Inspection; high-risk trees - was there a need to note 'imposing limited resources' as a reason for not responding? Public safety should be a priority wherever there was risk
- There was a need to continue to monitor the plans

In response to the observations, the Internal Audit Manager noted that the Internal Audit's work was to highlight the risks and attest that arrangements were in place, and the actions were within the Department's ownership. In the field of Care, it was noted that the increasing pressures were acknowledged (lack of resources, salaries, spending of agency payments) and questions were being asked regarding what could be done to mitigate these risks. It was reiterated that the Management Improvement Working Group was a good opportunity to discuss the situation in detail and gain a better understanding. The Corporate Director reiterated that some of the aspects were being implemented and the findings of a recent audit on the Tan y Marian residential care provision from Care Inspectorate Wales (05-09-26) had been very good, and no recommendations had been included in that audit. However, it was accepted that Internal Audit were looking at different things (administrative elements) and assurance was required that a full picture of the situation was being reflected.

In response to a question regarding the use of agency staff, it was noted that agency staff were being used, and although there had been an attempt to avoid using agency staff due to the high cost, the Council had been put in a position of having to do so at times.

RESOLVED

- **To accept the report and support the actions that have already been agreed with the relevant services.**
- **As a result of a lack of improvement in the residential care field in terms of suitable arrangements for the appropriate management of the homes and a lack of compliance with managerial processes, the Committee needs assurance that the observations of Internal Audit are being taken into account. The situation needed further attention.**

8. INTERNAL AUDIT PLAN 2025/26

Submitted, for information, a report from the Audit Manager updating the Committee on the current situation in terms of completing the 2025/26 Internal Audit Plan. Reference was made to the status of the work as well as the time spent on each audit. It was highlighted that 54%, out of the 50 individual audits in the 2025/26 amended plan, that 27 had been released in a finalised version/completed or had been closed.

In accordance with best practice and the Global Internal Audit Standards, it was noted that the Plan was subject to continuous review to ensure that it remained up to date and reflected changes in the business. To this end, it was a requirement that the Audit Plan was flexible, continuously reviewed and updated, and conducting audits would depend on a timely assessment of risks / priorities and any new risks or developments that emerged.

The members thanked the officer for the report

RESOLVED:

- **To accept and note the contents of the report**

9. INTERNAL AUDIT CHARTER

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

It was explained that the Code noted that the chief executive / internal audit manager was responsible for preparing a charter that complied with GIAS in the UK public sector and the Governance and Audit Committee should be satisfied that it encompassed governance arrangements for internal audit. It was reiterated that the Charter must contain elements that ensured a clearly defined and effective function – a **mandate** that clearly set 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** defined an internal audit position within the organisation, ensuring that it had adequate authority and independence which included unlimited access to senior management and the board.

In addition to the training that Committee members had received (28-01-26) which provided an update about their responsibilities as Governance and Audit Committee members, as a result of introducing the Global Internal Audit Standards and the Application Note that came into force in the public sector on 1 April 2025, members were reminded that the Committee's Terms of Reference stated a responsibility to ensure that the charter encompassed governance arrangements for internal audit.

The members thanked the officer for the report

RESOLVED:

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

10. INTERNAL AUDIT STRATEGY AND ANNUAL AUDIT PLAN 2026/27

An Internal Audit Strategy was submitted, in accordance with the requirements of the Global Internal Audit Standards (GIAS), which was a means of ensuring that the internal audit chief executive developed and implemented the strategy for internal audit functions that supported the organisation's strategic objectives and success. It was explained that the 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 the Global Internal Audit Standards (GIAS), an Internal Audit Plan had been submitted which again was a means of ensuring that the audit chief executive 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)

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.

The members thanked the officer for the report

RESOLVED:

- **To accept and approve the contents of the Internal Audit Strategy and the Internal Audit Plan for 2026/27, to be approved, and support Internal Audit in its undertakings.**

11. ESTYN INSPECTIONS AND CARE INSPECTORATE WALES REPORT

Following a request from the Council for Estyn and Care Inspectorate Wales to conduct a joint inspection to evaluate developments in the Gwynedd Local Authority's safeguarding procedures, a report was submitted to the Committee highlighting the findings of that inspection. It was explained, since the arrest of the former Ysgol Friars headteacher, Neil Foden, in 2023 and later finding him guilty of sex offences in May 2024, the 'Our Bravery Brought Justice' report had been published in response to the opportunities missed to concerns relating to Foden and his interaction with children. The report had been commissioned by the North Wales Child Safeguarding Board and the Council's safeguarding processes and child practice were reviewed.

An Estyn and Care Inspectorate Wales inspection was conducted in November 2025 and, following the inspection, recommendations had been submitted to the Council. It was noted that some of the recommendations had already received attention through the Our Bravery Brought Justice Report response plan (submitted to the Committee on 15-01-26), and that two that had not been included in the plan were being incorporated and receiving further consideration. It was considered that having one action plan was a practical decision. Attention was drawn to one recommendation (4d) which related to the commissioning and monitoring arrangements of service agreements which appeared to be an exception, a strategic element and one that stood on its own, but a response was being prepared for that recommendation.

The members thanked the officer for the report

Observations arising from the ensuing discussion:

- Despite accepting that policies were being reviewed / created from anew, processes were being tightened, and information was being shared better, that these had already been in place and, was it, therefore, a lack of understanding, follow-up, staff failures and accountability that lead to the failures? There was a need to address this.
- Scrutiny Investigation into 'Safeguarding Arrangements in Schools' - why were the outcomes of the investigation not available? Update required
- There was a need to conduct training to give individuals the confidence to raise their voice

In the context of setting a timetable for the work, it was noted that when measures had been met or had reached a certain level of quality, the hope was that many should be closed by April 2026. However, because some matters were culture-related and, for example, that creating new policies took time, it would be difficult to set a schedule with specific dates.

When asking about strengthening safeguarding training for all staff and Governors ensuring that it was fit for purpose, it was noted that the current training was not sufficiently specialist and therefore in response, work had been commissioned to ensure that safeguarding training across services was up-to-date and completed by staff. It was reported that 77% of

the workforce had now completed the training which was a significant increase on previous performance. The mandatory modules to be completed by the workforce were listed and it was reiterated that relevant training modules referred to by the Safeguarding Board for recording conversations had been adopted, as well as sessions sharing information about the Finkelhor Model.

In the context of training for Governors and whether there was training to empower them, ensuring qualifications or skills appropriate to the post, it was noted that this had been considered, and it was agreed that there was a need to strengthen governance arrangements. It was reiterated that governance clerks had advisory skills and received guidance on how to follow procedures, but there was a need to look at the provision. It was noted that there was an intention to implement a structure to ensure consistency in the provision, led by the Education Service. It was highlighted that the Council currently employed one Governor support officer, but there was an intention to employ another one. It was noted that the Education Service had no right to police who were elected Governors and this followed a constitutional procedure.

Disappointment was expressed that there was no reference or acknowledgement from Estyn on the failures of its inspection of the Council's safeguarding arrangements, June 2023 in the report. It was noted that there was a need for transparency, as Estyn was part of the 'history'. The Head of Education noted that he would write to Estyn for an explanation / statement after a termly meeting with them. Despite accepting the observation, it was reported that the Council had no control over the content of the report, but lessons had been learned from the practice review with the Council breaking new ground by inviting Estyn and Care Inspectorate Wales to review and respond jointly - this offered Education and Care expertise. It was reiterated that the review had been a step forward and a change of direction to the way that Authorities were being reviewed.

In response to a question about why there was no reference to the Police in the Report considering the need for collaboration and early intervention, it was noted that there was no explanation about why there was no reference to the Police in the report, but it was reported that there was good collaboration between the Education Service and the Police. It was reiterated that discussions had been held to formalise what was being implemented, with a suggestion to use 'open access' so that the Council had open access through Teams, to the Police, the Probation Service and the Health Service.

RESOLVED

- **To accept the report**
- **To accept that some of the recommendations (1,2,3,4,4b and 4c) correspond to work plans that are already in the response plan to the Our Bravery Brought Justice report**
- **To accept that two of the recommendations (4a and 4d) were not in the response plan but that they have now been included and are receiving appropriate attention**
- **While accepting that the measures that have been met or have reached a certain level of quality will lead to the matter being closed, a specific timetable is needed, although accepting that giving a definite date would prove difficult**
- **Appreciate follow-up/a progress report on the responses to the recommendations**
- **Disappointed again that there was no acknowledgement from Estyn on the failures of their inspection of the Council's safeguarding arrangements, June 2023**

Note: Scrutiny Investigation into Safeguarding Arrangements in Schools - an update needed

12. ARRANGEMENTS FOR THE COMMISSIONING OF SERVICES - CYNGOR GWYNEDD

A report was submitted by the Procurement Manager, highlighting the Audit Wales outcomes to a national audit to try to discover, when commissioning services, whether Cyngor Gwynedd established appropriate arrangements to ensure value for money in terms of the way that it used its resources. It was reported that the audit had been conducted in Gwynedd between December 2024 and February 2025 and in each of the 22 Local Authorities in Wales. Following the audit, two recommendations were submitted to the Council and attention was drawn to the organisation's response form to the relevant actions, as well as a timetable and a responsible officer to complete the work.

The members thanked the officer for the report

In response to a question regarding Gwynedd's situation, and that it was slightly different to other Councils due to the need to ensure a Welsh-medium service and what consideration was given to influencing this, given perhaps that there were fewer providers available, it was noted that the Welsh language had been identified as one of the service's procurement priorities, but this report considered the Council's commissioning arrangements before going out to tender.

RESOLVED

To accept the Council's organisational response to the recommendations within the report

- A1. Establish consistent commissioning arrangements**
- A2. Embedding arrangements across the Council**

13. AUDIT WALES REPORTS – TEMPORARY ACCOMMODATION, LONG-TERM CRISIS?

A report was submitted highlighting the Audit Wales outcomes to a national audit to try to identify opportunities to improve value for money and Councils' methods of responding to the demand for temporary accommodation. It was reported that the audit had been conducted in Gwynedd between September 2024 and April 2025 with key documents because one of the 22 Local Authorities in Wales had been reviewed. Following the audit, three recommendations had been submitted to the Council and attention was drawn to the organisation's response to the relevant actions, as well as a timetable and a responsible officer to complete the work.

The members expressed their thanks for the report which responded to a very challenging situation across the country.

Observations arising from the ensuing discussion

- There was a need for a clear definition of the word 'homeless' and what the criterion was
- They welcomed that Gwynedd tried to purchase and ensure its own space to ensure suitable locations and try to avoid dependence on unsuitable sites
- There was a need to ensure clear communication with the public - conduct public meetings and present plans and invite the Local Member
- There was a need to encourage an easier process within the planning system to be able to use empty shops to create provision
- They welcomed the good work that GISDA was doing in Pwllheli and Caernarfon
- They welcomed the provision that was being proofed for the future - this was essential for temporary plans
- It was very costly to the Council to keep people in bed and breakfasts, and therefore a better way of responding to the situation was needed
- There was a need to break the stigma

In response to a question regarding trying to use the County's empty homes for homelessness, it was noted that there were legal elements regarding property ownership, but work was ongoing to try to establish a pilot that would bring five homes into the Council's ownership by imposing a charging order on the owner as the final step following warnings of enforcement steps. It was reiterated that the Council had engaged with a specialist company to obtain support on the process and if the pilot was successful, the Council would look at releasing five other empty homes to be used. In response to a supplementary question regarding the use of policy for the process, it was noted that a Recovery Policy had been adopted in November 2024 that also highlighted the steps in the process.

In response to a question about the procedure of placing homeless people and consideration about how people were placed, it was noted although it was not possible to share personal information about homeless people, careful consideration was being given to ensure that the location was suitable. It was reiterated that the service would work closely with agencies, and consider the community, before making a decision.

RESOLVED

- **To accept the Audit Wales National Report**
- **To accept the Council's organisational response to the recommendations:**
 - **R1 Value for money**
 - **R2 Planning for prevention**
 - **R3 Partnership working**
- **To welcome the good work being done by the Homelessness Unit**
- **To request a report providing an update on the pilot work being carried out by the Council to release empty houses back into use**
- **To receive an update on the progress of the organisational response plan**

14. THE AUDIT AND GOVERNANCE COMMITTEE'S FORWARD PROGRAMME

A forward programme of items for the Committee's meetings until March 2027 was submitted. It was highlighted that the Committee dates for 2026/27 would be shared once the Committee's Calendar was approved by the Full Council on 5 March 2026.

RESOLVED:

- **To accept the work programme until March 2027**

The meeting started at 13:00 and ended at 17:00.

CHAIR