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| COMMITTEE         | <b>GOVERNANCE AND AUDIT COMMITTEE</b>                                          |
| DATE              | <b>21 May 2026</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>                                                         |

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## **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.



### Action Sheet

#### 2. Decisions since establishing the new Council (May 2022)

##### Meeting of 5 September 2024

| Item:                                     | Decisions / Observations:             | Actions:                                                                                                                                                                                                                                                                         | Responsible Officer:                     | Update or Completion Date:                                                                                                                                                        | Delete from the Action Sheet: |
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| IMPLEMENTING THE DECISIONS OF THE COUNCIL | To accept the contents of the report. | 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> </ul> | Council Business Service Support Manager | Replaced by a more recent item following a comment in the January Committee – see the relevant section of the report below – Wales Audit Office Report – Emergency Accommodation. | <b>Delete</b>                 |

**Meeting of 10 October 2024**

| <b>Item:</b>                                                                                       | <b>Decisions / Observations:</b>                                                        | <b>Actions:</b>                                       | <b>Responsible Officer:</b>                                      | <b>Update or Completion Date:</b>                                                                                                                                                                                | <b>Delete from the Action Sheet:</b> |
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| AUDIT WALES:<br>URGENT AND<br>EMERGENCY CARE:<br>'FLOW OUT OF<br>HOSPITAL - NORTH<br>WALES REGION' | <ul style="list-style-type: none"><li>• To accept the contents of the report.</li></ul> | Present an update on the recommendations in 12 months | Statutory Director of Social Services, Head of Adults Department | Superseded by a more recent item following consideration at the Committee on 6 October 2025 – see the relevant section of the report below – Recommendations and Proposals for Improving External Audit Reports. | <b>DELETE</b>                        |

**Meeting of 16 January 2025**

| Item:               | Decisions / Observations:                                                                                                                                      | Actions:                                                                                                                                                                                                                                                                                      | Responsible Officer: | Update or Completion Date:                                                                                                | Delete from the Action Sheet: |
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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>Following receipt of support and guidance from CIPFA, a work programme for the response is to be submitted to the Committee by March 2026.</p> <p>Performance reports will be presented to the Scrutiny Committees to demonstrate that the statutory requirements are being addressed.</p> | Head of Finance      | Work on this has slipped and it will be prioritised, with the intention of presenting an update to the July 2026 meeting. | No                            |

**Meeting of 6 February 2025**

| <b>Item:</b>                     | <b>Decisions / Observations:</b>                                                                                                                                                                                                                                                                                                                                                          | <b>Actions:</b>                                                                                          | <b>Responsible Officer:</b>                                                                | <b>Update or Completion Date:</b>                                                                  | <b>Delete from the Action Sheet:</b> |
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| 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> | Provide a further update to the Committee in 12 months on the progress and success of the work programme | Statutory Director of Social Services, Head of Adults Department, Assisstant Head Business | An updated has been provided<br>- Domiciliary Care Audit Report<br>- Update to the Audit Committee | No                                   |

### Meeting of 9 October 2025

| <b>Item:</b>                                                                        | <b>Decisions / Observations:</b>                                                          | <b>Actions:</b>                                                                   | <b>Responsible Officer:</b>                                      | <b>Update or Completion Date:</b>                                            | <b>Delete from the Action Sheet:</b> |
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| 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> </ul> | Receive a progress report from the 'Outflow from the Hospital' Audit, Spring 2026 | Statutory Director of Social Services, Head of Adults Department | It was noted that there were no actions or updates to be given on this item. | <b>DELETE</b>                        |

**Meeting of 15 January 2026**

| Item:                                  | Decisions / Observations:                                                           | Actions:                                                                                                                                                                                                 | Responsible Officer: | Update or Completion Date:                                                                                                                              | Delete from the Action Sheet: |
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| IMPLEMENTING THE COMMITTEE'S DECISIONS | <ul style="list-style-type: none"> <li>Accept the contents of the report</li> </ul> | Receive an update on items 5/9/24 (conduct an information session on the homelessness field) and 10/10/24 (update on the urgent care audit recommendations: hospital discharge flow) by the next meeting | Archwilio Cymru      | Replaced by a more recent item that received attention at the 3 February 2026 meeting, Audit Wales Reports – Temporary Accommodation, Long-Term Crisis? | <b>DELETE</b>                 |

|                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                              |                                                                                                                                                             |                      |
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| <p>PLAN TO RESPOND TO THE JUSTICE REPORT THROUGH OUR COURAGE</p> | <ul style="list-style-type: none"> <li>• Receiving the details of the Response Plan</li> <li>• Thanking the Officers for their work and welcoming that the Response Plan is being discussed in several forums</li> <li>• That a simple and clear summary/front page of the main action points is needed</li> <li>• That the Committee receives regular updates on the steps that have been implemented or are being considered as an appropriate and suitable response to the situation</li> <li>• Request from the Committee that Estyn acknowledges weaknesses in their report on the Council's security arrangements, June 2023</li> <li>• That the Bell Ringing Arrangements and Safeguarding</li> </ul> | <p>Request to review the final paragraph 2.5 of the Response Plan: 'Investigation into 2019 Events that have been the subject of media attention' – more context is needed about the independent inquiry that was completed and what the decision was regarding not sharing the report/conclusions.</p> <p>Request to provide context to Estyn's praise of the Council's safeguarding arrangements (June 2023). The wording as it stands is inappropriate considering the failings that became apparent later.</p> | <p>Statutory Director of Social Services</p> | <p>The report was considered by the full Council on 5 February 2026. The comments of the Governance and Audit Committee were presented at that meeting.</p> | <p><b>DELETE</b></p> |
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| Item:                                                  | Decisions / Observations:                                                                                                                                                                                                     | Actions:                                                                              | Responsible Officer:                                                                        | Update or Completion Date: | Delete from the Action Sheet: |
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|                                                        | <p>Arrangements need to be among the best</p> <ul style="list-style-type: none"> <li>- welcoming reviews of these policies</li> <li>- needing an update on the work, the timetable, and how they are being adopted</li> </ul> |                                                                                       |                                                                                             |                            |                               |
| REVENUE BUDGET 2025/26 – LATE NOVEMBER 2025            | <ul style="list-style-type: none"> <li>• Receive the report on the late November 2025 review of the Revenue Budget</li> </ul>                                                                                                 | Note the latest financial position regarding the budgets of each department / service | Assistant Head of Finance - Accounting and Pensions                                         | No Further Action          | <b>DELETE</b>                 |
| CAPITAL PROGRAMME 2025/26 – FINAL REVIEW NOVEMBER 2025 | <ul style="list-style-type: none"> <li>• Receive the report and agree on the recommendations for the Cabinet to consider</li> </ul>                                                                                           |                                                                                       | Group Accountant - Capital and Control, Assistant Head of Finance - Accounting and Pensions | No Further Action          | <b>DELETE</b>                 |

| Item:                                                                                         | Decisions / Observations:                                                                                                                                                                                                                                                                                                                                                             | Actions:                                                                                                                                                                     | Responsible Officer:                                                     | Update or Completion Date:                                              | Delete from the Action Sheet:                                        |
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| SAVINGS OVERVIEW: PROGRESS REPORT ON IMPLEMENTING SAVINGS PLANS                               | <ul style="list-style-type: none"> <li>• Receive the report</li> <li>• Note the progress, the situation, and the relevant risks in relation to the Savings Overview</li> </ul>                                                                                                                                                                                                        | Proposal for targeted support on plans that the Departments cannot implement                                                                                                 | Assistant Head of Finance - Accounting and Pensions                      | This will be under continuous review                                    | <b>DELETE</b>                                                        |
| COUNCIL TAX REDUCTION POLICY UNDER SECTION 13A(1)(C) OF THE LOCAL GOVERNMENT FINANCE ACT 1992 | <ul style="list-style-type: none"> <li>• Receive the report noting the situation and the relevant risks</li> <li>• Welcome the Cabinet's decision to approve the Policy <ul style="list-style-type: none"> <li>• Welcome that the Policy is under continuous review and can be adjusted as any legislative changes or changes in circumstances are introduced.</li> </ul> </li> </ul> | Rephrase paragraph 3.3 of appendix 2 – Equality Impact Assessment to reinforce the statement<br>Add sustainable tourism as a priority area to paragraph 4.5, Cabinet Report. | Assistant Head of Finance – Sustainability and Developments, Tax Manager | These points will be taken into consideration when reviewing the Policy | No – it needs to be kept until the Policy has been formally reviewed |

**Meeting of 3 February 2026**

| Item:                                                      | Decisions / Observations:                                                                                 | Actions:                                                                                                                                                                                                                                                            | Responsible Officer: | Update or Completion Date:                                                       | Delete from the Action Sheet: |
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| URGENT MATTERS                                             | Concern that the Internal Audit Unit does not have sufficient capacity to meet the Council's expectations | <ul style="list-style-type: none"> <li>• Receive a report from the Head of Finance highlighting the situation and potential risks.</li> <li>• Need assurance that the work required to be carried out by Internal Audit continues to be of high standard</li> </ul> | Head of Finance      | Report ahead of the Committee programme to be presented to the July 2026 meeting | No                            |
| IMPLEMENTING THE DECISIONS OF THE 2026/27 BUDGET COMMITTEE | Accept the content of the report                                                                          |                                                                                                                                                                                                                                                                     | Head of Finance      | No further action                                                                | <b>DELETE</b>                 |

| Item:          | Decisions / Observations:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Actions:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Responsible Officer: | Update or Completion Date:                                                                                                                                                       | Delete from the Action Sheet: |
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| BUDGET 2026/27 | <ul style="list-style-type: none"> <li>• Receive the report noting the contents</li> <li>• Accept the financial appropriateness of the proposals and the relevant risks</li> <li>• Present comments from the discussion to the Cabinet for consideration when discussing and approving the 2026/27 Budget at their meeting on 10/02/26</li> <li>• Thank the Finance Department for the thorough work in preparing the Budget</li> <li>• Overspend situation is concerning</li> <li>• Concern that the reserve fund is decreasing – welcome the harvest exercise</li> <li>• Development/improvement plans for Residential Home provisions in Gwynedd - request that the findings of the Housing LIN Wales inquiry be presented to the Committee</li> </ul> | <p>Capital bids list</p> <ul style="list-style-type: none"> <li>- plan to extend Ysgol y Faenol car park. Application from the Local Member for further details regarding the reasons for the time slippage (original date 2021) and the costs associated with the slippage</li> <li>- Suggestion to present Council tax information in monetary value (£) rather than just as a percentage (%)</li> <li>- Statement from the Finance Officer 'inevitable that the budget includes an element of risk from assumptions' ... are there plans in place in case of a reduction in housing premium collections, but an increase in demand for house building?</li> </ul> | Head of Finance      | <p>The budget was submitted to the Cabinet on 10 February, and approved by the Full Council on 5 March.</p> <p>It is premature to submit the Housing LIN Wales report update</p> | No                            |

| Item:                                                                  | Decisions / Observations:                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Actions: | Responsible Officer: | Update or Completion Date:                                     | Delete from the Action Sheet: |
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| CAPITAL STRATEGY 2026/27 (INCLUDING INVESTMENT AND BORROWING STRATEGY) | <ul style="list-style-type: none"> <li>• Receive the report noting the relevant information and risks</li> <li>• Support the intention of the Cabinet Member for Finance to present the Strategy to Full Council for approval on 5th March 2026</li> <li>• That a reassuring presentation by Arlingclose, the Council's Treasury Management Advisor (30-01-2026), has been very helpful, and has given confidence and assurance to the Members that the Council is on the right track</li> </ul> |          | Head of Finance      | The Strategy was approved by the Full Council on 5 March 2026. | <b>DELETE</b>                 |

| Item:                       | Decisions / Observations:                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Actions: | Responsible Officer: | Update or Completion Date:                                                                 | Delete from the Action Sheet: |
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| INTERNAL AUDIT PRODUCT      | <ul style="list-style-type: none"> <li>• Receive the report and support the actions that have already been agreed with the relevant services</li> <li>• As a result of the lack of improvement in the field of residential care in arrangements suitable for properly managing the homes and lack of compliance with control processes, the Committee needs assurance that Internal Audit comments are being considered. The situation requires further attention.</li> </ul> |          | Audit Manager        | The situation regarding residential homes to be reviewed by Internal Audit during the year | No                            |
| INTERNAL AUDIT PLAN 2025/26 | Accept and acknowledge the contents of the report                                                                                                                                                                                                                                                                                                                                                                                                                             |          | Audit Manager        | No further action                                                                          | <b>DELETE</b>                 |
| INTERNAL AUDIT CHARTER      | Receive and approve the content of the Mandate and the Internal Audit Charter, for approval, and support Internal Audit in its operations.                                                                                                                                                                                                                                                                                                                                    |          | Audit Manager        | No further action                                                                          | <b>DELETE</b>                 |

| Item:                                                 | Decisions / Observations:                                                                                                                                                 | Actions: | Responsible Officer: | Update or Completion Date: | Delete from the Action Sheet: |
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| INTERNAL AUDIT STRATEGY AND ANNUAL AUDIT PLAN 2026/27 | Receive and approve the contents of the Internal Audit Strategy and the Internal Audit Plan for 2026/2027, to approve them, and support Internal Audit in its operations. |          | Audit Manager        | No further action          | <b>DELETE</b>                 |

| Item:                                        | Decisions / Observations:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Actions: | Responsible Officer:                                     | Update or Completion Date:                                                                      | Delete from the Action Sheet: |
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| INSPECTION REPORTS ESTYN AND CARE INSPECTION | <ul style="list-style-type: none"> <li>• Accept the report</li> <li>• Accept that four of the recommendations correspond to work plans that are already in the response plan for the Justice Through Our Courage report</li> <li>• Accept that two of the recommendations were not in the response plan but have now been included and are receiving appropriate attention</li> <li>• Appreciate a follow-up / progress report on the responses to the recommendations</li> <li>• Still disappointed that there was no acknowledgment by Estyn of the deficiencies in their review of the Council's safety arrangements, June 2023</li> </ul> |          | Statutory Director of Social Services, Head of Education | Update to be presented by the Statutory Director of Social Services at the Meeting in May 2026. | No                            |

| Item:                                                                 | Decisions / Observations:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Actions:                                                                                                                                                                                                                                                              | Responsible Officer:                                      | Update or Completion Date:                     | Delete from the Action Sheet: |
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| ARRANGEMENTS FOR COMMISSIONING SERVICES - GWYNEDD COUNCIL             | Receive the Council's institutional response to the recommendations within report A1. Establish consistent commissioning arrangements A2. Incorporate arrangements across the Council                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                       | Procurement Manager                                       | No further actions                             | <b>DELETE</b>                 |
| WALES AUDIT REPORTS - TEMPORARY ACCOMMODATION, A LONG-TERM EMERGENCY? | <ul style="list-style-type: none"> <li>• Receive the National Audit Office Wales Report</li> <li>• Receive the Council's organisational response to the recommendations; - A1 Value for money - - A2 Planning for Prevention A3 Working in Partnership</li> <li>• Welcome the good work being done by the Homelessness Unit</li> <li>• Request a report providing an update on the pilot work being undertaken by the Council to release empty homes back into use</li> <li>• Receive an update on progress of the organisational response plan</li> </ul> | <ul style="list-style-type: none"> <li>• Request for a report providing an update on the pilot work being carried out by the Council to release empty homes back into use</li> <li>• Receive an update on the progress of the organisational response plan</li> </ul> | Homelessness and Support Manager, Assistant Head Business | No update to present in the May, 2026 meeting. | No                            |

| Item:                            | Decisions / Observations:                | Actions: | Responsible Officer: | Update or Completion Date: | Delete from the Action Sheet: |
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| PROGRAMME FRONT OF THE COMMITTEE | Accept the work program until March 2027 |          | Head of Finance      | No further action          | <b>DELETE</b>                 |

### **3. RECOMMENDATION**

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