

MEETING	Governance and Audit Committee
DATE	15 January 2026
TITLE	Audit Wales Reports
PURPOSE	Provide an update to the Committee on reports recently published by Audit Wales – ‘The Building Blocks? Capital Planning in Councils in Wales’
RECOMMENDATION	Members are asked to accept the reports.
AUTHOR	Lora Williams, Audit Lead, Audit Wales Dewi W. Jones, Council Business Support Service Manager

1. BACKGROUND

- 1.1. The Audit and Governance Committee has a role to review and assess the risk management, internal control, performance management and corporate governance arrangements of the Council and as part of this role there is an expectation to consider the reports of external review bodies such as Audit Wales, Estyn and Care Inspectorate Wales (CIW).
- 1.2. As well as actively considering reports the committee are expected to assure themselves that there are arrangements in place to monitor and evaluate progress against any recommendations contained in them.
- 1.3. A copy of the national report published by Audit Wales on ‘The Building Blocks? Capital Planning in Councils in Wales’ is included as **Appendix 1**. An organisational response document is included in **Appendix 2** which outlines what we as a Council propose to do in response to the recommendations within the report. **Dewi Morgan, Head of Finance** will attend the meeting to expand on the response, set context and respond to any questions if necessary.
- 1.4. In addition, a copy of a national report published by Audit Wales on ‘**Additional Learning Needs – Do public bodies know if the system is working?**’ has been included for information as **Appendix 3**. Although the report does not contain specific recommendations for the Council, a number of the recommendations to the Welsh Government clearly indicate that local authorities and other public bodies will need to take an active role to ensure their successful implementation.