

# Management response form

Audit Wales use only	
Audited body	
Audit name	Capital planning
Issue date	29 <sup>th</sup> January 2026

Ref	Recommendation	Commentary on planned actions	Completion date for planned actions	Responsible officer (title)	Audit Wales only
R1	Councils should review their capital planning arrangements taking account of the issues we have identified in our report, to identify and implement opportunities for improvement. We have developed a checklist ( <b>Appendix 4</b> ) that councils may find helpful to support this.	<p>Cyngor Gwynedd's Finance Department has no objection to taking the lead on the review of capital planning arrangements within the authority. We are confident that there are robust arrangements within the Council to assess our capital needs and to monitor these plans.</p> <p>However, we welcome this opportunity to compare our procedures with the practices recommended in the report, but we ask</p>	31 December 2026	Head of Finance	

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	<p>As part of this, we recommend that councils should focus in particular on:</p> <ul style="list-style-type: none"> <li>ensuring that capital plans and financial statements are informed by a recent, accurate and comprehensive knowledge of the condition of their assets (<b>paragraphs 52 to 57</b>);</li> <li>routinely evaluating their capital projects to assess if they have achieved their intended outcomes (<b>paragraphs 87 to 89</b>);</li> <li>ensuring that appropriate training is provided to councillors to enable them to take well-informed decisions on, and provide effective oversight</li> </ul>	<p>Audit Wales to be sympathetic and realistic with what can be achieved with limited resources.</p> <p>If a meaningful and comprehensive review is to be undertaken, we ask for a timetable for delivery up to 31 December 2026 given all the other pressures on the relevant services.</p>			

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	and scrutiny of, capital plans and projects ( <b>paragraphs 89 to 91</b> ).				