

COMMITTEE	GOVERNANCE AND AUDIT COMMITTEE
DATE	5 SEPTEMBER 2024
TITLE	IMPELEMENTING 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 Governance 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 9 February 2023

Item	Decision	Update
UPDATE ON THE REPORTS RECENTLY PUBLISHED BY AUDIT WALES	<ul style="list-style-type: none"> • To accept the report and the managers' response to the recommendations in 'Arrangements for Responding to the Local Government and Elections (Wales) Act 2021' • To present a report in six months' time to update the Committee with regard to transferring the functions of the North Wales Economic Ambition Board to an empowered sub-committee of the North Wales Corporate Joint Committee, to streamline governance and avoid duplication between both bodies • To accept the report and the managers' response to the recommendations in 'Update on Decarbonisation Progress' 	<p>In respect of transferring the functions of the North Wales Economic Ambition Board to an empowered sub-committee of the North Wales Corporate Joint Committee, the project is progressing at a regional level. The target date of transfer is now 1 November 2024.</p>

Meeting of 25 May 2023

Item	Decision	Update
<p>OUTPUT OF THE INTERNAL AUDIT SECTION</p>	<ul style="list-style-type: none"> • To accept the report. • To support the actions that have already been agreed with the relevant services. • To refer the 3 limited fields to the Improvement Working Group. <ol style="list-style-type: none"> 1. Planning – Communication Arrangements 2. Deprivation of Liberty Safeguards Measures 3. Smallholdings 	<p>Due to staff capacity reasons it was not possible to set up a meeting of the Working Group following the 25 May 2023 meeting. Subsequently, follow-up reports have already been presented to the Committee on Planning Communication Arrangements and Deprivation of Liberty Safeguards Measures, and a full audit of Smallholdings has been included in audit plan 2024/25.</p>
<p>ANNUAL REPORT OF THE HEAD OF INTERNAL AUDIT</p>	<ul style="list-style-type: none"> • To accept the report in accordance with the requirements of the Public Sector Internal Audit Standards for the 2022/23 financial year. • To re-establish the Controls Improvement Working Group. 	<p>The Controls Improvement Working Group will be established when areas are identified.</p>

Meeting of 8 February 2024

Item	Decision	Update
IMPLEMENTING DECISIONS OF THE COMMITTEE	<ul style="list-style-type: none"> To accept the report To welcome feedback from the responses received by the Cabinet (23/01/24) to observations presented by the Committee on the Revenue Budget 2023/24 item. 	<p>Verbal comments were presented at the Committee meeting.</p>
RECOMMENDATIONS AND IMPROVEMENT PROPOSALS OF EXTERNAL AUDIT REPORTS	<ul style="list-style-type: none"> To accept and note that the arrangements and processes were in place to ensure that the improvement proposals were being implemented. <p>Note:</p> <ul style="list-style-type: none"> Response to Recommendation 5 'Time for Change - Poverty in Wales' - To provide a number of those the Council had engaged with. To adapt the report's format in the future so that the recommendations are consistently included. 	<p>Further information on Recommendation 5 'Time for Change – Poverty in Wales' has been provided.</p> <p>The format of future reports is being considered at the moment.</p>
2024/25 SAVINGS PLAN	<p>Reasonable steps, under challenging circumstances, had been taken to draw up the Savings Plan</p> <ul style="list-style-type: none"> That the savings proposed are reasonable and achievable That the risks and implications of the decision are clear That the report was adequate to enable the Cabinet to make a decision on the Savings Plan To present observations from the discussion on the report to the Cabinet for their consideration when discussing the 2023/24 Savings at its meeting on 20/2/24 <p>Note: That a clear communication plan is in place.</p>	<p>The Committee's observations were noted in the presentation to the Cabinet.</p>
BUDGET 2024/25	<ul style="list-style-type: none"> To accept the report and note the content. To accept the financial propriety of the proposals and the relevant risks. To present observations from the discussion on the report to the Cabinet for their consideration when discussing the 2023/24 Budget at its meeting on 20/2/24. 	<p>The Committee's observations were noted in the presentations to the Cabinet and the Full Council.</p>

Meeting of 23 May 2024

Item	Decision	Update
TO ELECT A CHAIR FOR 2024/25	<ul style="list-style-type: none"> To elect Carys Edwards as Chair of this Committee for 2024/25. 	No further action
TO ELECT A VICE CHAIR FOR 2024/25	<ul style="list-style-type: none"> To elect Elwyn Rhys Parry as Vice-Chair of this Committee for 2024/25. 	No further action
ANNUAL REPORT OF THE GOVERNANCE AND AUDIT SCRUTINY COMMITTEE 2023/24	<ul style="list-style-type: none"> To accept and approve the draft Annual Report for 2023/24 and to recommend to the Full Council for final acceptance. 	No further action
SELF-ASSESSMENT OF THE COMMITTEE'S GOOD PRACTICE	<ul style="list-style-type: none"> To accept the report approve the contents Support the actions. <p>Note: Need to identify the opportunities to reinforce the relationship of external regulators and Internal Audit.</p>	Such opportunities will be identified when developing Internal Audit's working strategies.
FINAL ACCOUNTS 2023/24 – REVENUE OUT-TURN	<ul style="list-style-type: none"> To accept the report. To note the relevant risks. To support the Cabinet's decision (14 May 2024) to approve the amounts to be carried forward; to approve all recommendations and financial virements. <p>Note: Provide information about those schools with a deficit at the end of the financial year and the relevant sums.</p>	Information relating to schools in deficit has been provided
CAPITAL PROGRAMME 2022/23 - END OF YEAR REVIEW (AS AT 31 MARCH 2024)	<ul style="list-style-type: none"> To accept the report. To note the relevant risks. To support the Cabinet's decision (14 May 2024) to approve the revised financing. 	No further action
FINAL ACCOUNTS OF GWYNEDD HARBOURS FOR THE YEAR ENDING 31 MARCH 2024	<ul style="list-style-type: none"> To Approve: The Revenue Income and Expenditure Account 2023/24. Annual Return for the Year ending 31 March 2024, subject to audit by Audit Wales. The Chair to sign the form electronically. 	No further action
INTERNAL AUDIT OUTPUT (1 DECEMBER TO 31 MARCH 2024)	<ul style="list-style-type: none"> To accept the report. To support the actions that had already been agreed with the relevant services. 	No further action

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ANNUAL REPORT OF THE HEAD OF INTERNAL AUDIT 2023/2024	<ul style="list-style-type: none"> To accept the report in accordance with the requirements of the Public Sector Internal Audit Standards for the 2023/24 financial year. 	No further action
THE COUNCIL'S MEDIUM TERM FINANCIAL PLAN FOR 2025/26 - 2027/28	<ul style="list-style-type: none"> To accept the report. To note the relevant risks that derive from the Medium Term Financial Plan. To support the Cabinet's decision (14 May 2024). 	No further action
ASSET MANAGEMENT PLAN 2024-2034	<ul style="list-style-type: none"> To accept the report. To approve the propriety of the process of establishing the Plan's priorities. To support the recommendation to the Cabinet (11 June 2024) to approve the Plan. 	No further action
INTERNAL AUDIT CHARTER	<ul style="list-style-type: none"> To accept the report and approve the Internal Audit Charter 	No further action
INTERNAL AUDIT STRATEGY AND THE ANNUAL AUDIT PLAN 2024/25	<ul style="list-style-type: none"> To accept the report and approve the Internal Audit Strategy and Annual Audit Plan. 	No further action
AUDIT WALES – QUARTER 4 UPDATE	<ul style="list-style-type: none"> To accept the report. 	No further action
AUDIT WALES - SUSTAINABLE DEVELOPMENT? - MAKING THE BEST USE OF BROWNFIELD LAND AND EMPTY BUILDINGS	<ul style="list-style-type: none"> To accept the report, for information. To welcome Managers' response. 	No further action
AUDIT WALES - CYNGOR GWYNEDD SETTING WELL-BEING OBJECTIVES	<ul style="list-style-type: none"> To accept the report, for information. To welcome Managers' response. 	No further action
LOCAL GOVERNMENT AND ELECTIONS (WALES) ACT 2021 – PANEL PERFORMANCE ASSESSMENT	<ul style="list-style-type: none"> To accept the report and the update on the work of undertaking the Panel Performance Assessment within the Council. <p>Note: To consider workforce planning, succession planning and managerial progression as possible areas for the Panel to look at.</p>	These issues have been included in the documents that will be presented to the Statutory Panel Performance Assessment in the autumn.

Item	Decision	Update
TREASURY MANAGEMENT QUARTERLY UPDATE	<ul style="list-style-type: none"> <li data-bbox="480 125 1011 159">• To accept the report for information. 	No further action
THE GOVERNANCE AND AUDIT SCRUTINY COMMITTEE'S FORWARD WORK PROGRAMME UP TO FEBRUARY 2025	<ul style="list-style-type: none"> <li data-bbox="480 244 1023 315">• To accept the forward programme for 2024/25. 	No further action

3. RECOMMENDATION

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