

COMMITTEE	GOVERNANCE AND AUDIT COMMITTEE
DATE	9 JULY 2026
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.

ACTION SHEET

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

Meeting of 16 January 2025

Item:	Decisions / Observations:	Actions:	Responsible Officer:	Update or Completion Date:	Can be removed from the Action Sheet?
<p>WALES AUDIT OFFICE REPORTS – ‘LOCAL GOVERNMENT FINANCIAL SUSTAINABILITY’ AND ‘FINANCIAL SUSTAINABILITY REVIEW – CYNGOR GWYNEDD’</p>	<ul style="list-style-type: none"> • To accept the National and Local reports • To accept the Council’s response to the recommendations 	<p>Following the receipt of CIPFA support and guidance, a Work Programme for the response is to be presented to the Committee by March 2026.</p> <p>Performance reports will be submitted to Scrutiny Committees to demonstrate that statutory requirements are being addressed</p>	<p>Head of Finance</p>	<p>The report's recommendations have been taken into account in the review of the Medium-Term Financial Plan. That will be reviewed over the next few months and an update to the CATC will be presented to the September 2026 meeting of the Committee, which will address remaining issues.</p>	<p style="text-align: center;">No</p>

Meeting of 6 February 2025

Item:	Decisions / Observations:	Actions:	Responsible Officer:	Update or Completion Date:	Can be removed from the Action Sheet?
SPECIAL AUDIT REPORT – HOME CARE	<ul style="list-style-type: none"> • Accept and note progress against the findings of the Internal Audit review and the Council’s Home Care arrangements • Welcome the comprehensive Work Programme in place to improve provision • A further update is required in 12 months on the progress and success of the work programme 	Present 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, Assistant Head of Business	An update was presented to the Committee at its meeting on 21 May 2026. The decision at that meeting (see below) supersedes this decision.	Yes

Meeting of 15 January 2025

Item:	Decisions / Observations:	Actions:	Responsible Officer:	Update or Completion Date:	Can be removed from the Action Sheet?
COUNCIL TAX REDUCTION POLICY UNDER SECTION 13A(1)(C) OF THE LOCAL GOVERNMENT FINANCE ACT 1992	<ul style="list-style-type: none"> • Accept the report, noting the position and relevant risks • Welcome the Cabinet’s decision to approve the Policy • Welcome that the Policy is under continuous review and can be adapted in response to any legislative changes or changes in circumstances 	<p>Reword paragraph 3.3 of Appendix 2 – Equality Impact Assessment to strengthen the statement</p> <p>Add sustainable tourism as a priority area to paragraph 4.5 of the Cabinet Report</p>	<p>Assistant Head of Finance – Sustainability and Developments, Taxation Manager</p>	<p>These points will be given consideration when the Policy is reviewed</p>	<p>No – to be retained until the Policy has been formally reviewed</p>

Meeting of 3 February 2026

Item:	Decisions / Observations:	Actions:	Responsible Officer:	Update or Completion Date:	Can be removed from the Action Sheet?
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"> • Accept a report from the Head of Finance outlining the position and potential risks • Need assurance that the work required of Internal Audit continues to be of a high standard 	Head of Finance	The service has been successful in appointing an apprentice who will start with the service at the end of July. Comparative data has not yet been obtained so the situation will be considered in September, when the bidding process opens for 2027/28.	No
BUDGET 2026/27	<ul style="list-style-type: none"> • Accept the report, noting its contents • Accept the financial propriety of the proposals and the associated risks • Submit comments from the discussion for the Cabinet to consider when discussing and approving the 2026/27 	<p>Capital bids list</p> <ul style="list-style-type: none"> • Scheme to extend the Ysgol y Faenol car park. Request from the Local Member for further details regarding the reasons for the time slippage (original date 2021) and the costs 	Head of Finance	The budget was presented to the Cabinet on 10 February and approved by the Full Council on 5 March.	No

	<p>Budget at its meeting on 10/02/26</p> <ul style="list-style-type: none"> • Thank the Finance Department for the thorough work in preparing the Budget • Overspending position is a concern • Concern that reserves are decreasing – welcome the harvesting exercise 	<p>associated with the delay</p> <ul style="list-style-type: none"> • Suggestion to present Council Tax information in monetary (£) terms rather than percentages (%) only • Statement by the Finance Officer: ‘it is inevitable that the budget contains an element of risk from assumptions’ ... are there plans in place should there be a decrease in premium housing income but an increase in demand for house building? 			
BUDGET 2026/27 (continued)	<ul style="list-style-type: none"> • Development plans / improvements to Residential Care provision in Gwynedd – request that the findings of the Housing LIN Wales investigation be presented to the Committee 		Assistant Head – Business and Commissioning	It is premature to present an update on the Housing LIN Wales report at this meeting; it is intended to present it at one of the autumn meetings.	No

INTERNAL AUDIT PRODUCT	<ul style="list-style-type: none"> • Accept the report and support the actions already agreed with the relevant services • As a result of a lack of improvement in the residential care sector in terms of suitable arrangements for the proper management of homes and a lack of compliance with management processes, the Committee requires assurance that Internal Audit observations are being considered. The situation requires further attention 		Audit Manager	Further reviews of residential homes are included in the Internal Audit work programme	Yes
INSPECTION REPORT ESTYN AND CARE INSPECTORATE	<ul style="list-style-type: none"> • Accept the report • Note that four of the recommendations correspond to work programmes already included in the response plan to the <i>"Our Bravery Brought Justice"</i> report • Note that two of the recommendations were not included in the 		Statutory Director of Social Services, Head of Education	An update is included under a separate item on the agenda for this meeting	Yes

	<p>response plan but have now been incorporated and are receiving appropriate attention</p> <ul style="list-style-type: none"> • Appreciate follow-up / progress reporting on responses to the recommendations • Disappointed that there was again no acknowledgement by Estyn of shortcomings in their inspection of the Council's safeguarding arrangements in June 2023 				
<p>WALES AUDIT REPORTS – TEMPORARY ACCOMMODATION, A LONG-TERM EMERGENCY?</p>	<ul style="list-style-type: none"> • Accept the Wales Audit Office National Report • Accept the Council's organisational response to the recommendations: -A1 Value for Money -A2 Planning for Prevention -A3 Partnership Working • Welcome the good work being undertaken by the Homelessness Unit • Request a report providing an update on 	<ul style="list-style-type: none"> • Request a report providing an update on the pilot work being undertaken by the Council to bring empty homes back into use • Receive an update on the progress of the organisational response plan 	<p>Head of Finance</p> <p>Homelessness and Support Manager, Assistant Head of Business</p>	<p>An update on all the actions will be presented in September 2026</p>	<p>No</p>

	<p>the pilot work being undertaken by the Council to bring empty homes back into use</p> <ul style="list-style-type: none">• Receive an update on the progress of the organisational response plan				
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Meeting of 21 May 2026

Item:	Decisions / Observations:	Actions:	Responsible Officer:	Update or Completion Date:	Can be removed from the Action Sheet?
IMPLEMENTATION OF COMMITTEE DECISIONS	<ul style="list-style-type: none"> An update to the Committee on a report published by Care Inspectorate Wales and Estyn – Joint Inspection (November 2025) to be presented to the July 2026 meeting Use the words ‘implemented’ rather than ‘deleted’ in the report to present a more positive position 	Accept the contents of the report	Statutory Director of Social Services, Head of Education Head of Finance	An update is included under a separate item on the agenda for this meeting The report has been amended for this meeting	Yes
FINAL ACCOUNTS 2025/26 – REVENUE OUTTURN	<ul style="list-style-type: none"> Receive the report and note the relevant risks 	<ul style="list-style-type: none"> Invite the Heads of those Departments that are overspending to the Committee to report on the overspend 	Head of Finance	These reports will be scheduled during the year as appropriate	No

Item:	Decisions / Observations:	Actions:	Responsible Officer:	Update or Completion Date:	Can be removed from the Action Sheet?
		<ul style="list-style-type: none"> • That a report be submitted to the Committee on Article 4 legal costs 			
INTERNAL AUDIT OUTPUT	<ul style="list-style-type: none"> • Accept the report and support the actions already agreed with the relevant services – with a specific request to revisit the Fleet Fuel Usage arrangements • Refer the matters of School Transport, Breakfast Clubs and Fire Arrangements to the Service Improvement Working Group for more detailed consideration of the concerns • Nominate Rhys Parry (Chair), Dewi Lewis (Vice-chair), together with Councillors Richard Glyn, Menna Baines and Ioan 	<ul style="list-style-type: none"> • Received without objection 	Audit Manager	An update will be presented following the Control Improvement Working Group	No

Item:	Decisions / Observations:	Actions:	Responsible Officer:	Update or Completion Date:	Can be removed from the Action Sheet?
	<p>Thomas as members of the Working Group</p> <ul style="list-style-type: none"> • That a report on Category Management – Environment be presented to the Committee 				
WALES AUDIT OFFICE REPORTS	<ul style="list-style-type: none"> • Accept the national reports • Accept the Council’s response to the recommendation in the report <i>“Building Blocks? Capital Planning in Welsh Councils”</i> – <i>‘Councils should review their capital planning arrangements in order to identify and implement opportunities for improvement’</i> 	<ul style="list-style-type: none"> • Request to present an Asset Management Plan to the Committee 	Senior Executive Manager	Update will be presented following a review of the Asset Management Plan, during 2027	No
SPECIAL AUDIT REPORT UPDATE – HOME CARE	<ul style="list-style-type: none"> • Accept and note progress on the Council’s Home Care arrangements 	<ul style="list-style-type: none"> • Received without objection 	Assistant Head – Business and Commissioning	Further Update in six months (January 2027).	No

Item:	Decisions / Observations:	Actions:	Responsible Officer:	Update or Completion Date:	Can be removed from the Action Sheet?
	<ul style="list-style-type: none"> • A further update is required in 6 months on the progress and success of the work programme • That there's a need to look at standardizing pay across every sector – this is key if Gwynedd Council wants to keep offering quality care 				
COMMITTEE FORWARD PROGRAMME	<ul style="list-style-type: none"> • Accept the work programme for May 2026 – May 2027 • Add the Asset Management Plan and Category Management – Environment to the work programme 	<ul style="list-style-type: none"> • Accept without objection 	Head of Finance	The forward programme, which is a separate item on the Committee's agenda, has been updated to reflect the request.	Yes

3. RECOMMENDATION

3.1 The Governance and Audit Committee is asked to:

- **Consider the contents of the action schedule above and offer comments**
- **Agree to remove from the schedule those items identified as suitable for deletion**