

MEETING	GOVERNANCE AND AUDIT COMMITTEE
DATE	9 July, 2026
TITLE	Recommendations and Improvement Proposals of External Audit Reports
PURPOSE	Ensure that the Audit Committee satisfies itself that the actions created in response to recommendations in external audit reports are realised.
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1. The decision sought/purpose of the report

- 1.1 The Committee will need to satisfy itself that appropriate arrangements are in place to ensure that the improvement proposals that arise from external audit reports are implemented.

2. Introduction

- 2.1 The Governance and Audit Committee has a responsibility to consider external audit reports (national, and those local to Gwynedd), the recommendations contained in them, and the implications of these for governance, risk control or management.
- 2.2 The role of the Governance and Audit Committee in this matter is to **satisfy itself that arrangements and processes are underway to ensure that these improvement proposals are implemented**, and the Committee should not duplicate an investigation into matters that are within the remit of one of the other scrutiny committees. However, if the Committee is of the view that the arrangements - including the operation of one of the Scrutiny Committees - are inadequate, it may call in any matter for further consideration, either to the full committee or to the Improvement Working Group.

3. Relevant Considerations

- 3.1 In **Appendix 1**, a list is submitted of inspections undertaken by external auditors between 2025 and 2026, along with their improvement proposals.
- 3.2 We have noted whether the actions outlined in the institutional response have been completed, or the date by which we expect completion.

4. Reasons for Recommending the Decision

- 4.1 The Governance and Audit Committee needs to ensure correct governance within the Council by having overview of how we will respond to improvement proposals made in external audit reports.