

<b>MEETING</b>	Education and Economy Scrutiny Committee
<b>DATE</b>	14 July 2026
<b>TITLE</b>	Cabinet Member for Finance Performance Report
<b>REASON FOR SCRUTINY</b>	Provides an opportunity for Members to discuss and scrutinise the Department's performance measures and improvement priorities.
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<b>CABINET MEMBER</b>	Councillor Huw Wyn Jones, Cabinet Member for Finance

### **1. Why does this need to be scrutinised?**

So that Members of the Education and Economy Scrutiny Committee can be satisfied that I, as the Cabinet Member for Finance, have a firm grip on performance matters within the Department.

### **2. Background / Context**

The purpose of this report is to update you on what has been achieved in the areas for which I am responsible as Cabinet Member for Finance. This includes outlining the latest position on the commitments within the Council Plan, as well as the day-to-day work of the Department for the year up to the end of March 2026.

We are working on the 2023-28 Council Plan, and here I report on the progress made up to the end of March 2026. It is noted that the Information Technology service has been transferred to the management of the Corporate Services Department since 1 April 2026, but since this report covers the 2025/26 performance, the digital services have been included in the Finance Department report. The transition has been a smooth one and I remain Cabinet Member for both Finance and Information Technology in 2026/27.

All issues under my responsibility have been the subject of discussion and scrutiny by me in performance challenge and support meetings, and I am satisfied with the performance of the Department.

### **3. Rationale and justification**

#### **3.1 Performance of Council Plan Projects**

In 2025/26, the Finance Department led on two of the priorities within the Council Plan 2023–2028, namely:

- Managing the impact of national funding cuts
- Digital Plan

I am very pleased with the work achieved during 2025–2026, and progress against the milestones set for last year's priorities is outlined in Appendices 1a and 1b.

The need to deliver financial savings across the Council remains a priority in order to ensure medium-term budget balance and to keep Council Tax increases within reasonable limits. While the work of the Finance Department in this area is sound and effective, it remains a challenge to ensure successful implementation across all services.

The Digital Plan includes a number of projects aimed at improving the Council's operations and ensuring that we make the best possible use of available resources. Most of these projects are medium to long term, to be implemented over several financial years. As a result, most would not be expected to be fully implemented by the end of 2025/26. Overall, I am satisfied with the progress being made across these projects.

#### **3.2 Day-to-day work of the Department**

Appendices 2a and 2b outline the performance measures across the Department's services in 2025/26. The latest data shows generally robust performance, although a small number of areas continue to receive specific attention.

Overall, the performance of the majority of services is strong, with a number of measures showing excellent results. These include several mandatory training headings with compliance levels close to 100%, alongside core services operating promptly and effectively. Finance and Accounting arrangements continue to perform robustly, particularly in terms of setting budgets and closing accounts on time. At the same time, key support services such as Payroll and Pensions maintain a high standard of performance.

Digital (IT) services now sit within the Corporate Services structure and continue to make a significant contribution to the Council's wider priorities. The data shows a high level of demand, with over 15,000 requests recorded during the year. However, the vast majority are resolved within appropriate timescales, reflecting an efficient and reliable service that supports day-to-day operations.

Further strength can be seen in the quality and stability of services, with very high levels of user satisfaction, compliance with mandatory training, and robust digital infrastructure provision. This provides a strong foundation for the effective delivery of Council services.

During the period, a number of significant improvements were implemented to strengthen the digital offering and improve efficiency. These include modernising devices, upgrading systems, expanding digital working methods, and rationalising infrastructure. These steps have also contributed to achieving financial savings.

Despite this progress, some areas within the Finance Department remain a concern. In particular, the level of long-term debt supervised by the Income Service remains significant, and this is the only one of the Department's measures that remains in the red category. However, there are recent signs of improvement, with robust plans in place to further mitigate the risk.

Although the collection performance of Council Tax and Non-Domestic Rates has improved, it remains below historical levels. Over the coming months, additional digital support is planned to assist the service in its day-to-day work, with the expectation that this will improve performance further.

From an Internal Audit perspective, the completion rate of the audit plan remains slightly below target. This can largely be attributed to the timing of certain reviews, and the position will continue to be monitored moving forward.

In the digital field, although the service is generally stable, a limited number of cyber incidents and service disruptions have been recorded. This highlights the need to continue strengthening resilience and security of the infrastructure.

All of the above matters are regularly monitored through Performance Challenge and Support arrangements, and the Department is in a strong position, with a clear focus on addressing the areas requiring attention to ensure continuous improvement.

## **External Auditor Reports (if applicable)**

During the past year, two reports were received from External Auditors, and I would like to draw attention to them here in relation to the Department's performance.

The report ***Strategic Management of Balances and Reserves – Cyngor Gwynedd*** was published in September 2025.

It was submitted to the Governance and Audit Committee on 9 September 2025. The report included one recommendation: "*To ensure its reserves are used strategically, the Council should enhance its current arrangements by adopting a reserves strategy that includes criteria to determine when and how reserves should be established and prioritised, and a proportionate method to support the rationale behind the sums held in reserves at year-end.*"

The Committee approved management's response, which stated that by 31 March 2026 we will develop a reserves strategy that incorporates these matters as well as other relevant issues.

The "ISA260" report – ***Audit of Accounts Report*** – was published by Audit Wales in November 2025 and approved by the Governance and Audit Committee on 13 November. This report summarises the main findings of the Auditor General's audit of the Statement of Accounts 2024-25. An unqualified opinion was issued on the accounts and the report did not contain any recommendations.

## **4. Consultation**

This report has been prepared based on information discussed at the most recent Performance Challenge and Support meetings for the Finance Department (19 May 2026) and the Information Technology Service (22 May 2026). The meetings were attended by the Head of Department, Assistant Heads, service managers, and the Cabinet Member, with the Chief Executive also present at the meeting relating to Information Technology.

## **Appendices**

- Appendix 1a: Council Plan Finance Project Milestone Progress Reports
- Appendix 1b: Council Plan Information Technology Project Milestone Progress Reports
- Appendix 2a: Finance Department Performance Indicators
- Appendix 2b: Information Technology Performance Indicators