

COMMITTEE	GOVERNANCE AND AUDIT COMMITTEE
DATE	29 SEPTEMBER 2026
TITLE	IMPLEMENTING 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?
WALES AUDIT OFFICE REPORTS – ‘LOCAL GOVERNMENT FINANCIAL SUSTAINABILITY’ AND ‘FINANCIAL SUSTAINABILITY REVIEW – CYNGOR GWYNEDD’	- To accept the National and Local reports - To accept the Council's response to the recommendations	Following the receipt of support and CIPFA guidelines, the Response Work Programme is to be presented to the Committee by March 2026. Performance reports will be presented to Scrutiny Committees to show that the statutory requirements are being met.	Head of Finance	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 October 2026 meeting of the Committee, which will address remaining issues.	No

Meeting of 15 January 2026

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	- 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	Reword paragraph 3.3 of appendix 2 – Equality Impact Assessment to reinforce the statement Add sustainable tourism as a priority area to paragraph 4.5, Cabinet Report	Assistant Head of Finance – Sustainability and Developments, Taxation Manager	These points will be given consideration when the Policy is reviewed	No – to be retained until the Policy has been formally reviewed

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	- 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 started with the service at the end of July. The Head of Finance has now received comparative data and will discuss making a bid for additional resources for 2027/28 with the Cabinet Member, as the bid submission period started in September. Since we are anticipating a poor settlement for 2027/28, the likelihood of success is low.	No
BUDGET 2026/27	- Accept the report, noting its contents - Accept the financial propriety of the	Capital bids list Scheme to extend the Ysgol y Faenol car park. Request from the Local Member for	Head of Finance	The budget was presented to the Cabinet on 10 February and approved by Full Council on 5 March.	No

	proposals and the associated risks • Submit comments from the discussion for the Cabinet to consider when discussing and approving the 2026/27 Budget at its meeting on 10/02/26 • 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	further details regarding the reasons for the time slippage (original date 2021) and the costs associated with the delay • 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?		Ysgol y Faenol – see the decision action sheet for the meeting on 9 July 2026 below. The report format will be considered when the 2027/28 Budget report is presented. Plans for the possibility of a reduction in Premium income are being considered as part of the review of the Housing Action Plan.	
BUDGET 2026/27 (continued)	• Development plans / improvements to Residential Care provision in Gwynedd –		Assistant Head – Business and Commissioning	It is premature to present an update on the Housing LIN Wales report at this	No

	request that the findings of the Housing LIN Wales investigation be presented to the Committee			meeting. The report is expected to be considered by the Leadership Team in October and, subject to that, by the Cabinet in November. Consequently, it is intended that an update will be presented to the Committee at the first meeting following those stages.	
WALES AUDIT REPORTS – TEMPORARY ACCOMMODATION, A LONG-TERM EMERGENCY?	• 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 the pilot work being undertaken by the	• 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	Head of Finance Homelessness and Support Manager, Assistant Head of Business	In line with the new arrangements, an update on progress with the organisational response will be presented to the Committee following the agreed completion date for the work in March 2027.	No

	Council to bring empty homes back into use • Receive an update on the progress of the organisational response plan				
--	---	--	--	--	--

Meeting of 21 May 2026

Item:	Decisions / Observations:	Actions:	Responsible Officer:	Update or Completion Date:	Can be removed from the Action Sheet?
FINAL ACCOUNTS 2025/26 – REVENUE OUTTURN	Receive the report and note the relevant risks	- Invite the Heads of those Departments that are overspending to the Committee to report on the overspend - That a report be submitted to the Committee on Article 4 legal costs	Head of Finance	These reports will be scheduled during the year as appropriate	No
INTERNAL AUDIT OUTPUT	- 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	Received without objection	Audit Manager	An update has been included as an item on this meeting's agenda.	Yes

Item:	Decisions / Observations:	Actions:	Responsible Officer:	Update or Completion Date:	Can be removed from the Action Sheet?
	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 Thomas as members of the Working Group - That a report on Category Management – Environment be presented to the Committee				
WALES AUDIT OFFICE REPORTS	- 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</i>	Request to present an Asset Management Plan to the Committee	Senior Executive Manager	An update will follow a review of the Asset Management Plan during 2026/27.	No

Item:	Decisions / Observations:	Actions:	Responsible Officer:	Update or Completion Date:	Can be removed from the Action Sheet?
	<i>their capital planning arrangements in order to identify and implement opportunities for improvement'</i>				
SPECIAL AUDIT REPORT UPDATE – HOME CARE	• Accept and note progress on the Council's Home Care arrangements • 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	• Received without objection	Assistant Head – Business and Commissioning	Further Update in six months (January 2027).	No

Meeting of 9 July 2026

Item:	Decisions / Observations:	Actions:	Responsible Officer:	Update or Completion Date:	Can be removed from the
-------	---------------------------	----------	----------------------	----------------------------	-------------------------

					Action Sheet?
IMPLEMENTING THE DECISIONS OF THE COMMITTEE	Accept the contents of the report.	Capital bids (Ysgol y Faenol car park extension scheme) – full information to be presented at the September 2026 meeting.	Head of Finance	The delay to the programme has arisen from complex legal issues that needed to be resolved in order to complete this project. Following capital investment to modernise Ysgol y Faenol and increase the school's capacity to 315 pupils, together with the relocation of Canolfan Penrhosgarnedd to share the site and provide a new facility for its use, the parking requirements increased significantly compared with the original plans. As a result, it was necessary to develop an expanded scheme to provide additional parking spaces on the site and secure additional	Yes

				funding for this work. A successful corporate bid was submitted to increase the capital budget in order to enable this additional provision. In terms of the costs associated with the delay, the increase relates primarily to the additional investment required to provide the extended car park and associated works. Demolition work at the former Canolfan Penrhosgarnedd and construction of the new car park has been underway since June 2026, and the project is expected to be completed by January 2027.	
CYNGOR GWYNEDD ANNUAL GOVERNANCE	Accept the amendment to the likelihood score for	Include in the work programme that the Chair of the	Head of Finance	The Leader of the Council and the Chief Executive have signed the	No

STATEMENT 2025/26	the Engagement risk (from 3 to 4). • Accept the draft Annual Governance Statement. • Approve the Statement and recommend that it be signed by the Council Leader and the Chief Executive.	Governance and Audit Committee is invited to attend the Governance Arrangements Assessment Group when relevant. • Consider rescoring the Legality risk area following a recent court case. A clause relating to the Article 4 case should be added to the Statement. • Consider splitting the Finance risk area into two separate categories: "Overspending due to underfunding" and "Lack of financial control". • Reference the internal review to improve Council Tax collection arrangements and provide an update to the Committee.		Statement and it has been included with the Statement of Final Accounts as a separate item on the Committee's agenda. • The invitation to the Chair was discussed at the Governance Group meeting on 21 September. • The legality risk score has been considered by the relevant officers in the context of the governance arrangements in place to protect against members or officers deliberately breaking the law, which is the description of this risk. • Update to the committee on improvements to the Council tax collection arrangements.	
-------------------------------------	---	---	--	--	--

		• Apprenticeship Scheme – request a report containing information on the success of the scheme and assurance that it contributes to future workforce plans. • Request that the Monitoring Officer attend Committee meetings.		• Presentation of a report on the successes of the apprenticeship scheme.	
--	--	---	--	---	--

CYNGOR GWYNEDD SELF-ASSESSMENT 2025/26	• Accept the draft 2025/26 Gwynedd Council Self-Assessment report.	• The content of the self-assessment is good, but there is room for improvement. • Reference should be made to the legal challenges to which the Council is exposed. • Development of the Education Transport Policy is “under development”; there is a risk that delays could impact pupil attendance and compound practical issues relating to school bus routes. • The reference to the Visitor Levy suggests that a decision has been made before the consultation period has ended. • Outdated statements should	Council Business Support Service Manager / Leadership Team Executive Officer	The Committee will also be invited to submit comments and recommendations on the final draft report during October before it is presented to the Cabinet in November and to the Full Council in December 2026. A draft of the document will be presented to the Committee at its October meeting.	No
--	--	---	---	---	------------------

		be reviewed, for example the Language Policy has been approved rather than being “out for consultation”. • The challenges of funding the Immersion Units should be highlighted, together with the need to lobby Government to fully fund them. • Infrastructure in rural areas of Dwyfor and Meirionnydd: highlight the challenge of attracting funding to improve infrastructure. • Introduction of the Council Tax premium: highlight the challenge of managing the			
--	--	--	--	--	--

		additional collection and administration work. • Improving Council Tax collection arrangements: challenge of improving performance compared with other councils. • Educational attainment in literacy and numeracy should be considered, including the challenges involved in achieving improvements. • Apprenticeship Scheme: assurance required that the scheme contributes to future workforce planning.			
ESTYN AND CARE INSPECTORATE WALES INSPECTION REPORT	• Accept the report and note the information.	• The Committee to receive an update on the implementation of	Corporate Director of Social Services	An item will be presented at the September meeting to provide an update on the response	Yes

	Welcome that improvements are moving in the right direction.	the response plan to the <i>Our Bravery Brought Justice</i> Report, including updates on disciplinary matters and the additional impact on staff arising from the uncertainty surrounding the matter.		plan to the <i>Our Bravery Brought Justice</i> Report, together with an update note from Legal Services regarding the other matters.	
NORTH WALES CORPORATE JOINT COMMITTEE – NOMINATION OF A LAY MEMBER TO THE GOVERNANCE AND AUDIT SUB-COMMITTEE	Nominate Dewi Lewis as a Lay Member of the Governance and Audit Sub-Committee of the North Wales Corporate Joint Committee.	Request that the Corporate Joint Committee consider introducing delegation arrangements for Lay Members similar to those available to Elected Members.	Democracy and Language Service Manager	View of the North Corporate Joint Committee’s monitoring officer: It is not considered appropriate for a lay member to be represented by a deputy. Lay members are appointed based on their individual skills and experience, and are therefore expected to discharge their duties	Yes

				personally. This differs from elected members, who represent an organisation and—where arrangements permit—may be represented by an elected deputy.	
--	--	--	--	---	--

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**