

Management response form



Audit Wales use only	
Audited body	Cyngor Gwynedd
Audit name	Use of data in budget planning for adult residential services
Issue date	18/08/2026

Ref	Recommendation	Commentary on planned actions	Completion date for planned actions	Responsible officer (title)	Audit Wales only
R1	The Council should strengthen the robustness of its demand-led budgets by using and showing how it has used available cost and demand data to inform budget decisions over the short and medium-term (Paragraphs 15 to 19).	As a Council, we use information from various sources for budgeting purposes. The Head of Finance has commissioned work from an external provider to see how unit costs compare with the family of similar authorities, in line with the statutory responsibilities of the Head of Finance under Section 151 of the Local Government Act 1972 and the statutory requirement on the Council	31/3/2027	Head of Finance	

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		in the Local Government and Elections (Wales) Act 2021 for the Council to keep under continuous review the extent to which it uses its resources economically, effectively and efficiently. This includes unit costs in the care sector, but not that sector alone. This work has already started, reviewing the Council's 2025 RO return forms and comparing them with the family of authorities with similar characteristics. The next steps for this work will be for the departmental Management Team to consider the results in September 2026, before the Head reports to the Corporate Management Team before the end of 2026. The work can be used to assess how Gwynedd's unit costs compare not only with other local authorities, but also with trends over time. Depending on the response to this initial assessment, the Head of Finance will decide			

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		whether to recommend that the work continues in subsequent years.			