



Record of decisions taken by the Audit Committee on Monday 21 September 2026

Agenda Item No	Topic	Decision / Resolution
1	Attendance and Apologies	Councillors in attendance: Gareth Sandilands (Chair); Tina Claydon (Deputy Chair); Ann Davies; Ian Hodge; Gwynfor Owen; Chrissy Gee; Austin Roberts; Arwyn Herald Roberts; Gareth R Jones; Jeff Evans; John Brynmor Hughes Apologies: Councillors: Bryan Apsley; Chrissy Gee Absent: Councillors Beverley Parry-Jones Also present: ACFO Helen MacArthur; ACFO Anthony Jones; ACFO Justin Evans; Elgan W Roberts, Head of Finance and Procurement; Dafydd Edwards, Advisor; Gareth Owens, Clerk and Monitoring Officer; Angharad Ellis, MIAA; Kieran Vickery, Audit Wales; Charles Rigby, Audit Wales; Heledd Davies, Translator; Ffion Evans, Executive Assistant – minute taker.
2	Declarations of Interest	None.
3	Notice of Urgent Matters	None.
4	Minutes of the Meeting held on 15 June 2026	i) approve the minutes as a true and accurate record of the meetings held on 15 June 2026.
5	Final Annual Governance Statement 2025/26	i) approve the final Annual Governance Statement, and: ii) Agree the proposed actions for 2026/27
6	Statement of Accounts 2025/26	i) Note the audited outturn position and performance as detailed within the 2025/26 Statement of Accounts (Appendix 1);

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		ii) Note the report of the Auditor General for Wales which confirms an unqualified audit opinion (Appendix 2); iii) Endorse the proposed letter of representation (Appendix 2); and iv) Confirm the recommendation of approval of the final audited 2025/26 Statement of Accounts.
7	Quarterly Internal Audit Progress Report 2026/27	i) Note the work undertaken by MIAA during 2026/27; and ii) Note the progress made in implementing the agreed recommendations.
8	Treasury Management Q1 2026/27 Update	i) note the treasury management activities and prudential indicators for the period 1 April 2026 to 30 June 2026.
9	Revenue Budget Monitoring Report 2026/27	i) Note the financial position for revenue and capital; and ii) Note the Authority's intention to seek support from Welsh Government through the Emergency Financial Assistance Scheme in respect of exceptional wildfire-related costs.
10	Budget Setting Assumptions for 2027/28	i) Note the assumptions informing the 2027/28 budget; ii) Note the remit of the Budget Scrutiny Working Group; and iii) Note the timescales and consultation requirements.
11	Urgent Matters	None.