



## Record of decisions taken by the Audit Committee on Monday 16 March 2026

Agenda Item No	Topic	Decision / Resolution
1	Attendance and Apologies	<p>Councillors in attendance: Gareth Sandilands (Chair); Tina Claydon (Deputy Chair); Ann Davies; Chrissy Gee; Ian Hodge; John Brynmor Hughes; Gareth R Jones; Gwynfor Owen (left 10:14); Beverley Parry-Jones (left 10:24)</p> <p>Apologies: Councillors: Jeff Evans; Arwyn Herald Roberts</p> <p>Absent: Councillors: Bryan Apsley; Marc Jones; Austin Roberts</p> <p>Also present: ACFO Helen MacArthur; Elgan W Roberts, Head of Finance; Dafydd Edwards, Treasurer; Gareth Owens, Monitoring Clerk; Angharad Ellis, MIAA; Timothy Buckle, Audit Wales; Heledd Davies, Translator; Lisa Allington, Members Services.</p>
2	Declarations of Interest	None.
3	Notice of Urgent Matters	None.
4	Minutes of the Audit Committee Meeting held on 15 December 2025	i) approve the minutes as a true and accurate record of the meetings held.
5	Audit of North Wales Fire and Rescue Authority's Assessment of Performance 2024/25	i) Note the audit letter which confirms that the Authority has discharged its responsibilities under the Local Government (Wales) Measure 2009.

<b>Agenda Item No</b>	<b>Topic</b>	<b>Decision / Resolution</b>
6	Audit Wales – Annual Audit Summary 2025	i) Note the Annual Audit Summary
7	Internal Audit Progress Report 2025-26	i) Note the work undertaken by MIAA during 2025/26; and ii) Note the work finalised between December 2025 to February 2026.
8	Treasury Management Report Q3 2025/26	i) Note the treasury management activities and prudential indicators for the period 1 September 2025 to 31 December 2025.
9	Financial Strategies and Statements for 2026/27	i) Endorse the Capital Strategy; ii) Endorse the Treasury Management Strategy including prudential indicators; and iii) Endorse the Annual MRP Statement 2026/27.
10	Medium Term Resource Strategy 2026-30	i) Endorse the Medium-Term Resource Strategy 2026–2030.
11	Internal Audit Plan 2026/27	i) Approve the proposed audit work programme for 2026/27
12	Internal Audit External Quality Assessment	i) Note and endorse the approach undertaken by MIAA to fulfil its obligations under the Global Internal Auditing Standards.