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Gwasanaeth Democratiaid
Democratic Service
Swyddfa'r Cyngor
CAERNARFON
Gwynedd
LL55 1SH

Cyfarfod / Meeting

PWYLLGOR POLISI CYNLLUNIO AR Y CYD
JOINT PLANNING POLICY COMMITTEE

Dyddiad ac Amser / Date and Time

10.00am, DYDD GWENER, 20 MEHEFIN, 2014

10.00am, FRIDAY, 20 JUNE, 2014

Lleoliad / Location

YSTAFELL GLYDER FAWR, SWYDDFEYDD PENRALLT, CAERNARFON
GLYDER FAWR, PENRALLT OFFICES, CAERNARFON

***Noder y lleoliad ogydd / Please note the venue**

Pwynt Cyswllt / Contact Point

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(DOSBARTHWYD / DISTRIBUTED 13/06/14)

**PWYLLGOR POLISI CYNLLUNIO AR Y CYD
JOINT PLANNING POLICY COMMITTEE**

AELODAETH / MEMBERSHIP

GWYNEDD

Y Cynghorwyr / Councillors
Gwen Griffith, Dyfrig Jones,
Roy Owen, John Pughe Roberts,
Gethin Williams, John Wyn Williams,
Owain Williams.

YNYS MÔN / ISLE OF ANGLESEY

Y Cynghorwyr / Councillors
Ann Griffith, Lewis Davies,
Victor Hughes, J. Arwel Roberts,
Nicola Roberts; William Thomas Hughes,
Kenneth Hughes,

Eilyddion / Substitutes

Gwynedd

Y Cynghorydd / Councillor
Dafydd Meurig,

Ynys Môn / Isle of Anglesey

Y Cynghorydd / Councillor
Jeff Evans

AGENDA

1. ELECT CHAIRMAN

To elect a Chairman for 2014/15

2. ELECT VICE – CHAIRMAN

To elect a Vice-chairman for 2014/15

3. WELCOME AND APOLOGIES

To receive any apologies for absence.

4. DECLARATION OF PERSONAL INTEREST

To receive any declaration of personal interest.

5. URGENT BUSINESS

To note any items that are a matter of urgency in the view of the Chairman for consideration.

6. MINUTES

The Chairman will propose that the minutes of the Joint Planning Policy Committee held on 24 September 2013 to be signed as a true record

(copy herewith)

7. ANNUAL GOVERNANCE STATEMENT FOR THE JOINT PLANNING COMMITTEE

To consider a report by the Head of Regulatory Department, Gwynedd Council

(copy herewith)

7. THE JOINT COMMITTEE'S FINAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

To consider a report by the Head of Finance, Gwynedd Council

(copy herewith)

Note: The Joint Local Development Plan Panel will meet straight after the Joint Planning Policy Committee



JOINT LOCAL DEVELOPMENT PLAN

Joint Planning Policy Committee

**24 September 2013
Glyder Fawr, Caernarfon**

Present:

Isle of Anglesey County Council

Cllr J. Arwel Roberts (Cadeirydd)
Cllr Ann Griffith
Cllr Kenneth Hughes
Cllr Victor Hughes

Gwynedd Council

Cllr Gwen Griffith
Cllr John Brynmor Hughes
Cllr John Wyn Williams
Cllr Dafydd Meurig (eilydd)

Officers:

Rhun ap Gareth	Senior Solicitor (GC)
Gareth Jones	Planning & Environmental Services Manager (GC)
Jim Woodcock	Head of Planning & Public Protection (IOACC)
Nia Haf Davies	Manager - JPPU
Bob Thomas	Team Leader - JPPU
Eirian Harris	Planning Support Assistant - JPPU
Dafydd Edwards	Head of Finance (GC)
WE Jones	Senior Finance Manager (GC)
Amanda Hughes	Welsh Audit Office

Apologies:

Cllr Gwen Griffith - GC
Cllr Nicola Roberts - IOACC
Cllr Gethin Williams - GC
Cllr WT Hughes - IOACC

1. APOLOGIES

As noted above.

2. DECLARATION OF PERSONAL INTEREST

None.

3. URGENT BUSINESS

Cllr Roy Owen has stood-down from the Committee and Cllr John Brynmor Hughes was welcomed as his successor.

4. MIUNTES

The minutes from 21 June 2013 Committee were accepted as correct and signed by the Chairman.

Also, minutes from Panel meeting held on 26 July 2013 were accepted as correct.

5. VICE CHAIRMAN

Cllr John Wyn Williams was elected as Vice-Chairman of the Joint Planning Policy Committee and Panel for the period 2013- 2014.

6. THE JOINT PLANNING POLICY COMMITTEE'S FINAL ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2013 AND RELEVANT AUDIT

Further to Dafydd Edwards financial presentation in June 21 Committee, Section 3 Form was presented, specifically 'External Auditor's Report' part.

Due to a financial report for 2011 – 2012 not being presented, the figures have been included in 2012 – 2013 – this was accepted by the Welsh Audit Auditor and furthermore accepted as correct. The reports are now up-to-date.

The Report was accepted by the Committee and the official copy signed by the Chairman.

ITEM

MEETING	JOINT PLANNING POLICY COMMITTEE
DATE	20 JUNE 2014
TITLE	ANNUAL GOVERNANCE STATEMENT FOR THE JOINT PLANNING POLICY COMMITTEE
PURPOSE	FOR INFORMATION TO THE JOINT COMMITTEE MEMBERS
AUTHOR	Aled Davies, Head of Regulatory Department

1. BACKGROUND

- 1.1 Regulation 4 of the Accounts and Audit (Wales) 2005 Regulations sets fixed requirements on public bodies that operate partnership management arrangements through formal joint committees. This means that there is a need to report formally to the Joint Committee and produce an Annual Financial Report.
- 1.2 To correspond with requirement 4 of the Regulations, attached is a first draft of the Governance Statement for the Joint Planning Policy Committee. The document has been produced to offer a framework to the financial report, following consideration of different contracts between Gwynedd Council and Anglesey Council.
- 1.3 Please note that this is a statement for the consideration of the Committee and not a declaration on behalf of the Committee.
- 1.4 The draft is presented for the Committee's attention. The final report will be submitted to the Committee in September as part of the Joint Committee's package of audit reports.

ANNUAL GOVERNANCE STATEMENT

This statement meets the requirement to produce a Statement of Internal Control pursuant to Regulation 4 of the Accounts and Audit (Wales) Regulation 2005.

Part 1: SCOPE OF RESPONSIBILITY

Gwynedd Council and Isle of Anglesey County Council agreed on 15 June 2010 to establish a formal joint working arrangement for the provision of the Planning Policy Service for both Authorities. It was agreed that the Joint Planning Policy Committee would be formed as a formal cross boundary decision making body.

The Joint Planning Policy Committee is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

In discharging this overall responsibility, the Joint Planning Policy Committee is also responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and which includes arrangements for the management of risk and adequate and effective financial management.

Part 2: THE PURPOSE OF THE GOVERNANCE FRAMEWORK

The governance framework comprises the systems and processes, and culture and values, by which the Joint Planning Policy Committee is directed and controlled and its activities through which it accounts to, engages with and leads the community. It enables the authorities that are part of the Joint Planning Policy Committee to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Joint Planning Policy Committee's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The governance framework described above has been in place at the Joint Planning Policy Committee for the year ended 31 March 2014 and up to the date of approval of the statement of accounts.

Part 3: THE GOVERNANCE FRAMEWORK

3.1 Membership

The Joint Planning Policy Committee has been established in accordance with requirements set out in the Local Government Act 1972 under section 101, section 102(1) (b) (power for two or more authorities to appoint a joint committee), section 103 (expenses incurred by a joint committee defrayed between the authorities), section 104 (disqualification for membership of a joint committee as per normal local authority rules) and section 105 (disability for voting on account of interests in contracts etc.).

There are 14 members, with 7 members from Gwynedd Council and 7 members from Isle of Anglesey County Council.

3.2 Functions

The Joint Planning Policy Committee fulfils the following on behalf of Gwynedd Council and Isle of Anglesey County Council:

- to agree and finalise the Gwynedd and Môn Deposit Local Development Plan
- to agree and finalise report on consultation responses and (where appropriate) amendments to the Gwynedd and Môn Deposit Local Development Plan
- to adopt Supplementary Planning Guidance in respect of an Adopted Local Development Plan for Gwynedd and Môn
- to advise upon the formulation of the Gwynedd and Môn Delivery Agreement, Strategic Options and Preferred Strategy
- to formulate the Gwynedd and Môn Deposit Local Development Plan
- to formulate and consider Consultation Responses to the Deposit Local Development Plan
- to receive and accept the Planning Inspector's Report
- to have responsibility for the monitoring and review of the Local Development Plan for Gwynedd and Môn
- to have responsibility for advising on oversight and review of externally funded programmes not within the remit of the Committee but material to the work undertaken by or on behalf of the Committee and shared resources. This will include (but is not limited to) providing responses to Local Development plans in neighbouring Planning Authorities and consultation documents in respect of National Planning Policy and advice documents.
- to oversee and receive reports on the Joint Planning Policy Unit
- to formulate Supplementary Planning Guidance in respect of an Adopted Local Development Plan for Gwynedd and Môn
- to appoint any panel or working group in order to assist the Committee to fulfil its functions

3.3 Structure, Roles and Responsibilities

In order to assist it in carrying out its functions, the Joint Planning Policy Committee has established the following:

- Joint Project Board
- Joint Planning Policy Unit
- Joint Local Development Plan Panel

Each of these has a specific role within the governance arrangements of the Committee.

Joint Planning Policy Unit

A Formal Agreement was signed between the two authorities on 13 October 2011 to establish formally a Joint Planning Policy Unit. Gwynedd Council is the Host Authority, and the agreement for the establishment of the Unit states that both authorities would support the Unit through the TUPE transfer of staff to Gwynedd Council. Gwynedd Council is also responsible for providing financial management and administration of the Unit.

Staff appointments to the Unit are made in accordance with the policies and procedures of Gwynedd Council, but in consultation with the Joint Project Board.

In terms of day to day operation, therefore, the Joint Planning Policy Unit works within Gwynedd Council's Governance Framework.

Joint Project Board

The Joint Project Board is an internal group of Gwynedd Council and Isle of Anglesey County Council officers. In accordance with its Terms of Reference, the Joint Project Board:

- Provides strategic input into the work of preparing the joint Local Development Plan (LDP) and ensures that the Joint Planning Policy Unit adheres to the timetable stated in the Delivery Agreement
- Takes a strategic overview of the work of the Joint Planning Policy Unit and makes operational decisions in relation to the service provided by the Unit to both Authorities.

In doing so, the Joint Project Board:

- Ensures that the strategic objectives of Gwynedd Council and Isle of Anglesey County Council are fed into the process of preparing the joint Local Development Plan (LDP).
- Accepts, and provides comments on the reports submitted by the Planning Manager (Joint Planning Policy Unit) and the Senior Manager, Environmental Service (Gwynedd Council), on the work of preparing the joint LDP and on the Unit's work in general, including any operational issues that are likely to attract the wider service provided by the Unit.
- Ensures that progress with the work of preparing the LDP is in accordance with the timetable and details included in the Delivery Agreements approved by the Welsh Government.

Joint Local Development Plan Panel

The Joint Local Development Plan Panel is an internal group of Gwynedd Council and Isle of Anglesey County Council Elected Members. Its main purpose is to consider and provide an opinion on intermediate documents, including documents that provide the conclusions of public consultation or public participation periods in order to facilitate the work of adhering to the timetable in the Delivery Agreement

Its objectives are:

- To consider draft documents at intermediate stages in the process of preparing the Joint LDP in order to identify other issues or options for inclusion in the draft documents before they are published as a basis for stimulating discussion and public participation in them, e.g. vision of the Joint LDP, alternative strategies for the Joint LDP area, consideration of the draft scoping report for the Sustainability Assessment, in accordance with the Community Involvement Scheme in the Delivery Agreement.
- To receive, and take account of comments from the public and any group / stakeholder forum during the statutory public consultation or public participation.

3.4 Service Standards

In accordance with the agreement for establishing the Joint Planning Policy Unit:

- Gwynedd Council acts as the Host Authority for the Unit.
- The Unit is accountable to the Joint Planning Policy Committee, and ensures that advice given to the Committee is competent and compliant with current Law and good practice. The Planning Manager maps out the proposed meetings of the Joint Planning Policy Committee as part of a Work Programme, ensuring circulation of information in accordance with established standards of Gwynedd Council, as the Host Authority
- The work by the Unit for the preparation of a single Local Development Plan has the input of the Joint Local Development Plan Panel and the meetings of this Panel are mapped out as part of the Work Programme, with information circulated in accordance with the established standards of Gwynedd Council, as the Host Authority.
- The Unit undertakes the tasks required for preparation of the single Local Development Plan, in accordance with the Delivery Agreement agreed by the Welsh Government.
- The Unit reports to the Joint Project Board, in accordance with the Project Board's Terms of Reference.
- The Unit engages in full and timely exchange of information with customers within the Authorities and externally, in accordance with the established standards of Gwynedd Council, as the Host Authority.

Part 4: EFFECTIVENESS OF THE GOVERNANCE FRAMEWORK

The Joint Planning Policy Committee has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the executive managers who have responsibility for the development and maintenance of the governance environment, any reference within the head of internal audit’s annual report, and also by comments made by the external auditors and other review agencies and inspectorates.

- As Gwynedd Council is the host authority of the Joint Planning Policy Committee, reviews of the effectiveness of the Local Code of Governance, Constitution and system of internal control of that authority will also incorporate the basis of the Joint Committee’s governance.

We have been advised on the implications of the result of the **review of the effectiveness of the governance framework** by the Joint Planning Policy Committee, and that the arrangements **continue to be regarded as fit for purpose in accordance with the governance framework**.

Part 5: SIGNIFICANT GOVERNANCE ISSUES

The processes outlined in previous sections of this statement describe the methods used by the Council to identify the most significant governance issues that need to be addressed.

The Joint Planning Policy Committee does not believe that any such issues have arisen during the assessment of its governance arrangements that warrant attention in this Annual Governance Statement.

XXXXXXXXXXXXXXXXXX

Councillor XXXXXXXXXXXXXXXXXXXX

LEAD OFFICERS

LEAD MEMBER

DATE

DATE

MEETING	Joint Planning Policy Committee
DATE	20 June 2014
TITLE	The Joint Committee's Final Accounts for the year ended 31 March 2014
PURPOSE	To submit – <ul style="list-style-type: none"> • The Revenue Income and Expenditure Account Report for 2013/14, and • The Official Return on the Accounts, duly certified, but pre-Audit
RECOMMENDATION	To receive and note the information
AUTHOR	Dafydd L Edwards, Head of Finance, Gwynedd Council

1. JOINT ACCOUNTS REPORTING REQUIREMENTS

- 1.1 The Public Audit (Wales) Act 2004 requires that Gwynedd, as lead authority responsible for meeting the accounting and reporting responsibilities of the Gwynedd and Anglesey Joint Planning Policy Committee, prepare year-end accounts, i.e. an income and expenditure account and a balance sheet.
- 1.2 The Joint Planning Policy Committee, due to its turnover not exceeding £1m is considered to be a "Minor Joint Committee".
- 1.3 A "Minor Joint Committee" is required to complete an official return for the Wales Audit Office, and that will be subject to a separate audit, but production of full statutory financial statements (complying with "IFRS" International Financial Reporting Standards) are not required.

2. ACCOUNTS FOR 2013/14

- 2.1 The Revenue Income and Expenditure Account for 2013/14 is submitted herewith as Appendix A in simple "outturn" format.
- 2.2 The official return for 2013/14 is submitted herewith as Appendix B, duly completed and certified prior to audit, by the Responsible Financial Officer, namely Gwynedd Council's Head of Finance (Dafydd L Edwards) as the Statutory Finance Officer for the Joint Committee.
- 2.3 These will be subject to imminent audit by the Wales Audit Office, and the Appointed Auditor (Anthony Barrett) will produce an "ISA 260" report (detailing the Wales Audit Office's main findings) for submission to the Joint Committee on 26 September 2014.

2.4 For a number of reasons there was slippage in the work programme which has resulted in the final expenditure for 2013/14 being below the original budgeted amount. This “underspend” has been put aside in an earmarked reserve for use in 2014/15.

3. RECOMMENDATION

3.1 The Joint Planning Policy Committee is asked to receive and note the information in the appendices, ie –

- Revenue Income and Expenditure Account for 2013/14 – Appendix A
- Official Return for 2013/14 Audit – Appendix B

**JOINT PLANNING POLICY COMMITTEE
(GWYNEDD AND ANGLESEY COUNCILS)
REVENUE INCOME AND EXPENDITURE ACCOUNT 2013/2014**

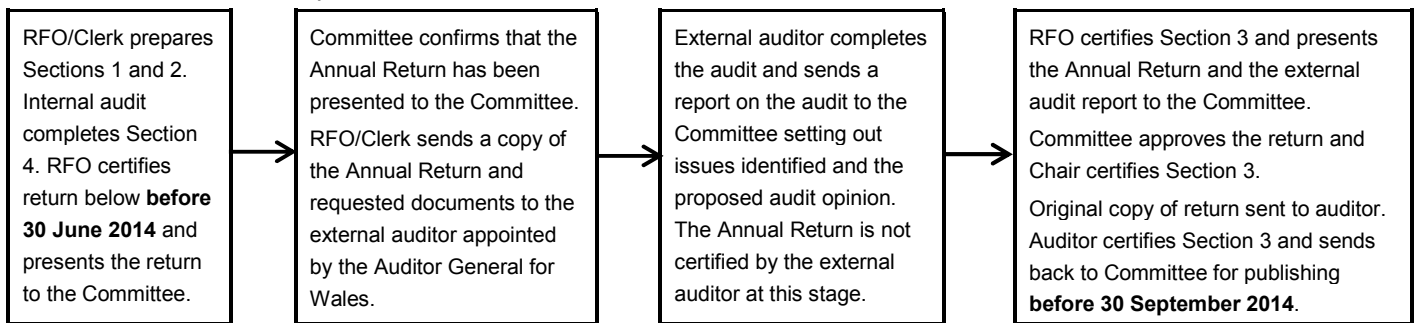
	Budget 2013/2014 £	Final Accounts 2013/2014 £	Variance Over/(Under)spend £
Expenditure			
Employees			
Salaries	529,080	455,634	(73,446)
Other Staff Costs	1,920	2,287	367
Liability Insurance	5,630	5,630	0
Transport			
Pooled Cars	1,430	1,524	94
Travelling Expenses	10,890	4,464	(6,426)
Disturbance Allowance	12,580	6,629	(5,951)
Supplies and Services			
Unit Running Costs	5,720	12,281	6,561
Project Development Costs			
Printing (including Translation costs)	0	53,988	53,988
Public Inquiry Fees	315,000	84,999	(230,001)
Marketing and Publicity	4,300	3,596	(704)
Hardware and Software purchase	65,330	9,584	(55,746)
Central Support			
Central Recharges	67,300	70,746	3,446
Total Expenditure	1,019,180	711,362	(307,818)
Income			
Sales	0	(364)	(364)
Anglesey County Council Contribution	(509,590)	(443,219)	66,371
Gwynedd Council Contribution	(509,590)	(443,219)	66,371
Total Income	(1,019,180)	(886,802)	132,378
Total Net Expenditure (to be transferred to earmarked reserves)	0	(175,440)	(175,440)
Balances/Earmarked Reserves 31/03/13:			0
Net Savings 2013/2014			(175,440)
Balances/Earmarked Reserves 31/03/14			(175,440)

Minor Joint Committees in Wales Annual Return for the Year Ended 31 March 2014

Minor joint committees in Wales must prepare in accordance with proper practices, an income and expenditure account and a balance sheet for each year. The Local Authorities (Capital Finance and Accounting)(Wales) Regulations 2003 provide that the One Voice Wales/SLCC Guidance publication *Governance and accountability for local Committees in Wales – A Practitioners’ Guide (2011)* (the Practitioners’ Guide) are proper practices for minor joint committees. The Practitioners’ Guide sets out a simple form of income and expenditure account and balance sheet that may be completed in the form of this Annual Return. **Please complete all sections highlighted in red.** Incomplete or incorrect returns may require additional external audit work and incur additional costs.

Further guidance is included in Section 5 and in the Practitioners’ Guide. Section 2 includes references to where the guide has further information.

The accounts and audit arrangements follow the process as set out below. **The Responsible Financial Officer (RFO) MUST sign the certificate on this page before 30 June.** Committees are requested to complete the confirmation below before the Clerk submits a copy of the Annual Return to the auditor. The RFO will certify Section 3 and the Committee will approve the Annual Return and sign Section 3 at the conclusion of the audit following receipt of the external auditor’s report.



Responsible Financial Officer Certificate

Certificate under Regulation 8B (1) and 8B (2) Accounts and Audit (Wales) Regulations 2005 (as amended)		
I certify that the accounting statements contained in Section 1 of this Annual Return present fairly the financial position of the Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2014.		
Certification prior to audit	Signature: SIGNATURE REQUIRED	Date: DD/MM/YYYY

Committee confirmation prior to audit

The Annual Return for	JOINT PLANNING POLICY COMMITTEE (GWYNEDD AND ISLE OF ANGLESEY COUNCILS)	
for the year ended 31 March 2014 was presented to the Committee on:	DD/MM/YYYY	
Section 1: Following certification by the RFO, the accounting statements in Section 1 were presented to the Committee.		
Section 2: The Annual Governance Statement has been presented to the Committee. To the best of our knowledge and belief, and subject to your audit findings, the responses to each statement of assurance in Section 2 are accurate, complete and represent the Committee’s final responses.		
Signed by Chair: SIGNATURE REQUIRED	Signed by Clerk: SIGNATURE REQUIRED	
Name: NAME REQUIRED	Name: NAME REQUIRED	
Date: DD/MM/YYYY	Date: DD/MM/YYYY	

Please send a copy of the Annual Return, together with any additional information requested, to your appointed external auditor. Unless requested, please **do not** send any original financial records to the external auditor.

Audited and certified returns are sent back to the Committee for publication or display of Sections 1, 2 and 3.

Section 1 – Accounting statements for:

INSERT COMMITTEE NAME

	Year ending		Notes and guidance for compilers				
	31 March 2013 (£)	31 March 2014 (£)	Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the Committee's underlying financial records for the relevant year.				
1. Balances brought forward	0	0	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to Line 7 of the previous year.				
2. (+) Income from local taxation and/or levy	717,820	886,438	Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring body.				
3. (+) Total other receipts	3,475	364	Total income or receipts recorded in the cashbook minus items in box 2. Includes support, discretionary and revenue grants.				
4. (-) Staff costs	-452,548	-463,551	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses.				
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the Committee's borrowing (if any).				
6. (-) Total other payments	-268,747	-247,811	Total expenditure or payments as recorded in the cashbook minus staff costs (Line 4) and loan interest/capital repayments (Line 5).				
7. (=) Balances carried forward	0	175,440	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).				
8. (+) Debtors and stock balances	106,619	45,397	Income and expenditure accounts only: Enter the value of debts owed to and stock balances held at the year-end.				
9. (+) Total cash and investments	0	175,440	All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.				
10. (-) Creditors	-106,619	-45,397	Income and expenditure accounts only: Enter the value of monies owed by the Committee (except borrowing) at the year-end.				
11. (=) Balances carried forward	0	175,440	Total balances should equal Line 7 above: Enter the total of (8+9-10).				
12. Total fixed assets and long-term assets	0	0	The recorded current book value at 31 March of all fixed assets owned by the Committee and any other long-term assets – eg, loans to third parties, other investments to be held for the long term ie, more than 12 months.				
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).				
14. Trust funds disclosure note	Yes	No	N/A	Yes	No	N/A	The Committee acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions).
			✓			✓	

Section 2 – Annual Governance Statement

We acknowledge as the members of the Committee our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the Committee’s accounting statements for the year ended 31 March 2014, that:

	Agreed?		'YES' means that the Committee:	PG Chap.
	Yes	No*		
1. We have approved the accounting statements which have been prepared in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2005 (as amended) and proper practices.	✓		Prepared its accounting statements in the way prescribed by law.	6, 12
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	✓		Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Committee to conduct its business or on its finances.	✓		Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6
4. We have provided proper opportunity for the exercise of electors’ rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2005 (as amended).	✓		Has given all persons interested the opportunity to inspect and ask questions about the Committee’s accounts.	6, 23
5. We have carried out an assessment of the risks facing the Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		Considered the financial and other risks it faces in the operation of the Committee and has dealt with them properly.	6, 9
6. We have maintained an adequate and effective system of internal audit of the Committee’s accounting records and control systems throughout the year and have received a report from the internal auditor.	✓		Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the Committee.	6, 8
7. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	✓		Has responded to matters brought to its attention by internal and external audit.	6, 8, 23
8. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Committee and, where appropriate, have included them on the accounting statements.	✓		Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
9. Trust funds – in our capacity as trustee we have: <ul style="list-style-type: none"> Discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit. 	Yes	No	N/A	3, 6
			✓	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

* Please provide explanations to the external auditor on a separate sheet for each ‘no’ response given; and describe what action is being taken to address the weaknesses identified.

Section 3 – Certification and approval

Committee approval and certification following the audit

The Committee is responsible for the preparation of the accounting statements in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2005 (as amended) and for the preparation of an Annual Return which:

- summarises the Committee’s accounting records for the year ended 31 March 2014; and
- confirms and provides assurance on those matters that are important to the external auditor’s responsibilities.

<p>Certification by the RFO</p> <p>Certificate under Regulation 8 Accounts and Audit (Wales) Regulations 2005 (Regulation 8B (1), 8B (2) and 8B(3))</p> <p>I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2014.</p>	<p>Approval by the Committee</p> <p>Approval of accounting statements under Regulation 9 (3) Accounts and Audit (Wales) Regulations 2005 (as amended) and the Annual Governance Statement</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under Committee minute reference:</p> <p style="text-align: center;">INSERT MINUTE REFERENCE</p>
RFO signature: SIGNATURE REQUIRED	Chair signature: SIGNATURE REQUIRED
Name: NAME REQUIRED	Name: NAME REQUIRED
Date: DD/MM/YYYY	Date: DD/MM/YYYY

External Audit Certificate

The external auditor conducts the audit in accordance with guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met.

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2014 of:

Committee

External auditor’s report

[Except for the matters reported below]* On the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

[[These matters along with]* Other matters not affecting our opinion which we draw to the attention of the Committee/meeting are included in our report to the Committee dated _____.]

(* Delete as appropriate)

External auditor’s signature:	
External auditor’s name:	Date:

Section 4 – Annual internal audit report to:

INSERT COMMITTEE NAME

The Committee’s internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2014.

The internal audit has been carried out in accordance with the Committee’s needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Committee.


	Agreed?			
	Yes	No*	N/A	Not covered**
1. Appropriate books of account have been properly kept throughout the year.	✓			
2. The Committee’s financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	✓			
3. The Committee assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.				✓ 2014/15 work programme
4. The annual local tax/levy requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.			✓	
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	✓			
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.			✓	
7. Salaries to employees and allowances to members were paid in accordance with Committee approvals, and PAYE and NI requirements were properly applied.	✓			
8. Asset and investment registers were complete and accurate, and properly maintained.			✓	
9. Periodic and year-end bank account reconciliations were properly carried out.	✓			
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	✓			
11. Trust funds (including charitable trusts). The Committee has met its responsibilities as a trustee.			✓	

For any risk areas identified by the Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:	Agreed?			
	Yes	No*	N/A	Not covered**
13.				
14.				

* If the response is ‘no’ please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

** If the response is ‘not covered’ please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

Name of person who carried out the internal audit: DEWI MORGAN

Signature of person who carried out the internal audit: 

Date: 12/6/2014

Section 5 – Guidance notes on completing the 2014 Annual Return

- For guidance please read the Practitioners' Guide (*Governance and accountability for local Committees: A Practitioners' Guide 2011 (Wales)*) – available from One Voice Wales and SLCC. It contains everything you need for the financial year-end and the statutory audit.
- The Wales Audit Office Good Practice Exchange (www.wao.gov.uk/2594.asp) provides further information on the accounts and audit process along with guidance on governance matters.**
- Please make sure that Sections 1, 2 and 4 are completed (ie, no empty red boxes) by the appropriate person and the certificates on page 1 are properly signed and dated. Avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are properly initialled and an explanation for them is provided to the auditor. **Please do not use correction fluid.** Annual returns that are incomplete or contain unapproved and/or unexplained amendments or correction fluid will be returned unaudited.
- Use the checklist provided below. Use a second pair of eyes, perhaps your internal auditor or the Chair, to review your Annual Return for completeness before sending a copy to the auditor.
- Make sure that the copy of the bank reconciliation you send to your auditor with the copy Annual Return covers **all** your bank accounts and cash balances. If there are no reconciling items, please state this and provide evidence of the bank balances. If your Committee holds any investments, please note their value on the bank reconciliation. The auditor should also be able to agree your bank reconciliation to Line 9 in Section 1. More help on bank reconciliation is available in the Practitioners' Guide*.
- Please **explain fully** any significant variances in the accounting statements. The auditor wants to know that **you** understand the reasons for the change. Please include a relevant and quantified analysis as shown in the Practitioners' Guide examples and not just a copy of your detailed accounts.
- Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful. Please ensure that you enclose all the information that the auditor has asked for. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances this may incur additional costs for which the auditor is entitled to charge additional fees.
- Please make sure that Section 1 adds up! Also please ensure that the balance carried forward from the previous year (Line 7 of 2013) equals the balance brought forward in the current year (Line 1 of 2014).
- Do not complete the External Audit Certificate in Section 3.** The external auditor completes this after the Committee approves the Annual Return following receipt of the external auditor's matters arising report.
- Please deal with all correspondence with the external auditor promptly.** This will help you to meet your statutory obligations and will minimise the cost of the audit to the Committee.

Completion checklist – 'No' answers mean that you may not have met requirements		Done?	
Initial submission to the external auditor		Yes	No
Accounts	Has the RFO certified the front page (Regulation 8B (1) and 8B (2)(a)) no later than 30 June 2014?		
	Do the papers to be sent to the external auditor include an explanation of significant variations from last year to this year?		
	Does the bank reconciliation as at 31 March 2014 agree to Line 9?		
	Have all red boxes in Sections 1 and 2 been completed and explanations provided where needed?		
All sections	Have all red boxes in Sections 1 and 2 been completed and explanations provided where needed?		
	Has all the information requested by the external auditor been sent with this Annual Return? Please refer to your notice of audit and any additional schedules provided by your external auditor.		

Final submission to the external auditor after receipt of external auditor's report on matters arising		Yes	No
Accounts	Has the RFO certified Section 3 (Regulation 8B (2)(b)) before the Committee approves the Annual Return?		
Audit report	Has the Committee received and considered the external audit report before approving the Annual Return?		
Approval	Has the Chair signed and dated Section 3 in time to allow the auditor to certify Section 3 and return to the Committee no later than 30 September 2014?		