

MEETING	<b>AUDIT COMMITTEE</b>
DATE	<b>24 September 2015</b>
TITLE	<b>The Final Accounts for the year ended 31 March 2015 and relevant Audit</b>
PURPOSE	<b>To submit –</b> <ul style="list-style-type: none"> <li>• <b>The Statement of Accounts post-Audit;</b></li> <li>• <b>The Wales Audit Office’s ‘ISA260’ reports;</b></li> <li>• <b>Letters of Representation (Appendix 1).</b></li> </ul>
RECOMMENDATION	<b>To consider and approve the information before authorising the Chairman to certify the letters.</b>
AUTHOR	<b>Dafydd L Edwards, Head of Finance</b>

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**1. ACCOUNTS FOR 2014/15**

Members will recall that the Statement of Accounts for 2014/15 (pre-audit) were presented to the Audit Committee on 16 July 2015, when it was scrutinised accordingly.

**2. AUDIT BY THE WALES AUDIT OFFICE**

It was noted in the July meeting that these accounts would be subject to audit by the Wales Audit Office, and the ‘ISA 260’ reports are presented here by the Auditor General for Wales detailing the Wales Audit Office’s main findings.

**3. POST-AUDIT FINANCIAL STATEMENTS FOR 2014/15**

The final version (post-audit) of the Statement of Accounts for 2014/15 is also presented here. The main amendments since the pre-audit version have been outlined in Appendix 3 to the Wales Audit Office’s ‘ISA260’ report.

**4. RECOMMENDATION**

**The Audit Committee is asked to consider and approve the –**

- ‘ISA260’ report by the Wales Audit Office in respect of:
  - Gwynedd Council
  - Gwynedd Pension Fund
- Statement of Accounts for 2014/15 (post-audit)

**5. LETTERS OF REPRESENTATION**

The Chairman of the meeting, together with the Head of Finance, are asked to certify the Letters of Representation (Appendix 1 to the Wales Audit Office’s reports) after the Audit Committee has approved the above.

**6. CERTIFICATION BY THE APPOINTED AUDITOR**

After receiving the Letters of Representation duly certified by the Chairman and the Head of Finance, and after the Wales Audit Office has resolved the objection by a member of the public, the Auditor General for Wales will issue the certificate on the accounts.