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| MEETING | Audit and Governance Committee |
| DATE | 27 September 2018 |
| TITLE | Final Accounts for the year ended 31 March 2018 and relevant Audit |
| PURPOSE | To submit – <ul style="list-style-type: none"> • Statement of Accounts post-Audit; • Deloitte’s ‘ISA260’ report; • Letter of Representation (Appendix 1). |
| RECOMMENDATION | To consider and approve the information before authorising the Chairman to certify the letter |
| AUTHOR | Dafydd L Edwards, Head of Finance |

1. ACCOUNTS FOR 2017/18

Members will recall that the Statement of Accounts for 2017/18 (pre-audit) was presented to the Audit and Governance Committee on 28 June 2018, when it was scrutinised accordingly.

2. AUDIT BY DELOITTE ON BEHALF OF THE AUDITOR GENERAL FOR WALES

It was noted in the June meeting that these accounts would be subject to audit by Deloitte, and the ‘ISA 260’ report is presented here by the Auditor General for Wales detailing Deloitte’s main findings.

3. POST-AUDIT FINANCIAL STATEMENTS FOR 2017/18

The final version (post-audit) of the Statement of Accounts for 2017/18 is also presented here. The main amendments since the pre-audit version have been outlined in Appendix 3 to Deloitte’s ‘ISA260’ report.

4. RECOMMENDATION

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

- ‘ISA260’ report by Deloitte in respect of Gwynedd Council
- Statement of Accounts for 2017/18 (post-audit)

5. LETTER OF REPRESENTATION

The Chairman of the meeting, together with the Head of Finance, are asked to certify the Letter of Representation (Appendix 1 to Deloitte’s report) after the Audit and Governance Committee has approved the above.

6. CERTIFICATION BY THE APPOINTED AUDITOR

After receiving the Letter of Representation duly certified by the Chairman and the Head of Finance, the Auditor General for Wales (Adrian Crompton) will issue the certificate on the accounts.