

MEETING	<b>Audit and Governance Committee</b>
DATE	<b>15 October 2020</b>
TITLE	<b>Final Accounts for the year ended 31 March 2020 and relevant Audit</b>
PURPOSE	<b>To submit –</b> <ul style="list-style-type: none"> <li>• <b>Statement of Accounts post-Audit;</b></li> <li>• <b>Deloitte’s ‘ISA260’ report;</b></li> <li>• <b>Letter of Representation (Appendix 1).</b></li> </ul>
RECOMMENDATION	<b>To consider and approve the information before authorising the Chairman to certify the letter</b>
AUTHOR	<b>Dafydd L Edwards, Head of Finance</b>

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**1. ACCOUNTS FOR 2019/20**

This year, the final accounts following audit were to be submitted to the Audit and Governance Committee on 30 July 2020, but due to the Covid-19 emergency and the related lockdown arrangements, Welsh Government extended the timetable including electors’ rights to inspect the accounts. Therefore, the Statement of Accounts for 2019/20 (subject to audit) were presented to the Audit and Governance Committee on 30 July 2020, where they were scrutinised accordingly.

Although the intention was to complete the audit and present to the Audit and Governance Committee on 14 September 2020, the audit was delayed due to valuations of the Council’s waste disposal sites. As a result, the final accounts following audit are presented to the Audit and Governance Committee on 15 October 2020, and is within this year’s statutory deadline of 30 November 2020.

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

It was noted in the July meeting that these accounts were 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 2019/20**

The final version (post-audit) of the Statement of Accounts for 2019/20 is also presented here. The main amendments since the pre-audit version have been outlined in sections 8 and 15 of 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 2019/20 (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, electronically this year (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.