

MEETING	Governance and Audit Committee – Joint Planning Policy
DATE	25 May 2023
TITLE	The Joint Planning Policy Committee’s Final Accounts for the year ended 31 March 2023
PURPOSE	To submit – <ul style="list-style-type: none"> • The Revenue Income and Expenditure Account Report for 2022/23, and • The Official Return on the Accounts, duly certified, but subject to Audit
ACTION	To receive and approve the accounts
AUTHOR	Ffion Madog Evans, Assistant Head of Finance

1. STATUTORY FINANCIAL REPORTING REQUIREMENTS

- 1.1 There are specific accounting and audit reporting requirements for Joint Committees.
- 1.2 Section 12 of the Public Audit (Wales) Act 2004 states that a joint committee of two or more (local) authorities is a local government body, and Section 13 of the Act requires such bodies to maintain accounts subject to audit by an external auditor approved by the Auditor General for Wales.
- 1.3 Although they are not independent legal entities, for the purposes of keeping accounts and receiving an audit, a joint committee is separately subject to the same regulations as other local councils.
- 1.4 Cyngor Gwynedd is the ‘lead’ Council responsible for meeting the accounting and financial reporting responsibilities of Anglesey and Gwynedd’s Joint Planning Policy Committee. As the joint arrangements with Anglesey Council terminated on 31 March 2023, the Joint Planning Policy Committee are not meeting after this date, and therefore, the last set of accounts are being submitted to the Governance and Audit Committee.
- 1.5 The Accounts and Audit (Wales) Regulations 2014 (as amended) require all Joint Committees to prepare year-end accounts. Where the turnover is less than £2.5m the joint committee is deemed to be a “small joint committee” and an annual return must be prepared in accordance with proper practices as stipulated by legislation.

2. ACCOUNTS FOR 2022/23

- 2.1 **The Revenue Income and Expenditure Account for 2022/23 is submitted herewith as Appendix A** in simple “outturn” format.
- 2.2 **The Official Annual Return for 2022/23 is submitted herewith as Appendix B, duly completed and certified, by the Responsible Financial Officer**, namely Cyngor Gwynedd’s Head of Finance (Dewi Aeron Morgan) as the Statutory Finance Officer for the Joint Committee.
- 2.3 The accounts and return will be subject to audit by Audit Wales, Cyngor Gwynedd’s external auditors appointed by the Auditor General for Wales. Should any amendments be necessary then a revised version will be presented to the Governance and Audit Committee meeting on 14 December 2023.
- 2.4 After audit and following any required amendments, the Auditor General’s representative will certify the return.

3. RECOMMENDATION

- 3.1 **The Governance and Audit Committee is asked to receive and approve the information in the appendices, i.e. –**
 - Revenue Income and Expenditure Account for 2022/23 – Appendix A
 - Annual Return for the Year Ended 31 March 2023 – Appendix B