

MEETING	Governance and Audit Committee
DATE	18 January 2024
TITLE	Final Accounts for the year ended 31 March 2023 and relevant Audit
PURPOSE	To submit – <ul style="list-style-type: none">• Statement of Accounts post-Audit;• Audit Wales’ ‘ISA260’ report;• Letter of Representation (Appendix 1).
RECOMMENDATION	To consider and approve the information before authorising the Chairman to certify the letter
AUTHOR	Dewi Aeron Morgan, Head of Finance

1. ACCOUNTS FOR 2022/23

The Council succeeded in completing the Statement of Accounts for 2022/23 and released it to Audit Wales on 30 June 2023. The Statement of Accounts for 2022/23 (subject to audit) were presented to the Governance and Audit Committee on 7 September 2023, where they were scrutinised accordingly.

The final accounts following audit are presented to the Governance and Audit Committee on 18 January 2024.

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

It was noted in the September meeting that these accounts were subject to audit by Audit Wales, and the ‘ISA 260’ report is presented here by the Auditor General for Wales, detailing their main findings.

3. POST-AUDIT FINANCIAL STATEMENTS FOR 2022/23

The final version (post-audit) of the Statement of Accounts for 2022/23 is also presented here. The main amendments since the pre-audit version have been outlined in section 14 and Appendix 3 of the Audit Wales ‘ISA260’ report.

4. RECOMMENDATION

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

- ‘ISA260’ report by Audit Wales in respect of Cyngor Gwynedd
- Statement of Accounts for 2022/23 (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 again this year (Appendix 1 to Audit Wales' report) after the Governance and Audit 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.