

MEETING	AUDIT COMMITTEE
DATE	29 September 2016
TITLE	The Final Accounts for the year ended 31 March 2016 and relevant Audit
PURPOSE	To submit – <ul style="list-style-type: none"> • The Statement of Accounts post-Audit; • Deloitte’s ‘ISA260’ reports; • Letters of Representation (Appendix 1).
RECOMMENDATION	To consider and approve the information before authorising the Chairman to certify the letters.
AUTHOR	Dafydd L Edwards, Head of Finance

1. ACCOUNTS FOR 2015/16

Members will recall that the Statement of Accounts for 2015/16 (pre-audit) were presented to the Audit Committee on 14 July 2016, when it was scrutinised accordingly.

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

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

3. POST-AUDIT FINANCIAL STATEMENTS FOR 2015/16

The final version (post-audit) of the Statement of Accounts for 2015/16 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 Committee is asked to consider and approve the –

- ‘ISA260’ report by Deloitte in respect of:
 - Gwynedd Council
 - Gwynedd Pension Fund
- Statement of Accounts for 2015/16 (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 Deloitte’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, the Auditor General for Wales (Huw Vaughan Thomas) will issue the certificate on the accounts.