



**Gwasanaeth Democraidd**  
**Democratic Service**  
Swyddfa'r Cyngor  
CAERNARFON  
Gwynedd  
LL55 1SH

Cyfarfod / Meeting

**PWYLLGOR ARCHWILIO**  
**AUDIT COMMITTEE**

Dyddiad ac Amser / Date and Time

**10.30am DYDD IAU, 26 MEDI 2013**

**10.30am THURSDAY, 26 SEPTEMBER 2013**

Lleoliad / Location

**SIAMBR ARFON/CHAMBER,**  
**SWYDDFEYDD Y CYNGOR/COUNCIL OFFICES,**  
**PENRALLT,**  
**CAERNARFON**

Pwynt Cyswllt / Contact Point

**BETHAN ADAMS**

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Dosbarthwyd/Distributed: 19-09-13

**PWYLLGOR ARCHWILIO  
AUDIT COMMITTEE**

**AELODAETH/MEMBERSHIP (19)**

**Plaid Cymru (9)**

Y Cynghorwyr/Councillors

Edward Dogan  
Chris Hughes  
Dilwyn Morgan

Huw Edwards  
Charles W Jones  
Michael Sol Owen

Aled Ll. Evans  
Dafydd Meurig  
Gethin G. Williams

**Annibynnol/Independent (4)**

Y Cynghorwyr/Councillors

Trevor Edwards

Tom Ellis

John Pughe Roberts

Angela Russell

**Llais Gwynedd (4)**

Y Cynghorwyr/Councillors

Anwen Davies

Aeron M. Jones

R.J. Wright

Sedd Wag / Vacant Seat

**Llafur/Labour (1)**

Y Cynghorydd/Councillor

Sion W. Jones

**Aelod Lleyg/Lay Member**

Mr John Pollard

**Aelod Ex-officio/Ex-officio Member**

Is-Gadeirydd y Cyngor /Vice-Chairman of the Council

## RHAGLEN

### 1. YMDDIHEURIADAU

Derbyn unrhyw ymddiheuriadau am absenoldeb.

### 2. DATGAN BUDDIANT PERSONOL

Derbyn unrhyw ddatganiad o fuddiant personol

### 3. MATERION BRYS

Ystyried unrhyw fater arall sydd yn teilyngu sylw brys ym marn y Cadeirydd.

### 4. COFNODION

Bydd y Cadeirydd yn cynnig y dylid llofnodi cofnodion cyfarfod diwethaf o'r pwyllgor hwn a gynhaliwyd ar 18 Gorffennaf 2013, fel rhai cywir.

(copi yma- papur **gwyn**)

### 5. ADOLYGU CYFANSODDIAD Y CYNGOR

Cyflwyno adroddiad y Pennaeth Democratiaeth a Chyfreithiol (copi yma – papur **pinc**)

### 6. CYFRIFON TERFYNOL 2012/13

Cyflwyno'r datganiadau ariannol statudol ar gyfer 2012/13.

a) Cyflwyno'r datganiadau ariannol statudol diwygiedig gan y Pennaeth Cyllid am gymeradwyaeth y pwyllgor (copi yma – papur **aur**)

b)(i) Cyflwyno adroddiad ffurfiol "ISA 260" i'r "rhai sy'n gyfrifol am lywodraethu" gan Swyddfa Archwilio Cymru ar Ddatganiadau Cyfrifon 2012/13 Cyngor Gwynedd (copi yma – papur **llwyd**)

b)(ii) Awdurdodi Cadeirydd y Pwyllgor a'r Pennaeth Cyllid i arwyddo'r "llythyr cynrychiolaeth" ar ran y Pwyllgor Archwilio, sy'n gyfrifol am lywodraethu yng nghyswllt cymeradwyo datganiadau ariannol statudol y Cyngor (copi yma fel **Atodiad 1** i adroddiad Swyddfa Archwilio Cymru sy'n (b)(i) uchod)

c)(i) Cyflwyno adroddiad ffurfiol "ISA 260" i'r "rhai sy'n gyfrifol am lywodraethu" gan Swyddfa Archwilio Cymru ar Ddatganiadau Cyfrifon 2012/13 y Gronfa Bensiwn (copi yma – papur **melyn**)

c)(ii) Awdurdodi Cadeirydd y Pwyllgor a'r Pennaeth Cyllid i arwyddo'r "llythyr cynrychiolaeth" ar ran y Pwyllgor Archwilio, sy'n gyfrifol am lywodraethu yng nghyswllt cymeradwyo datganiadau ariannol statudol y Gronfa Bensiwn (copi yma fel **Atodiad 1** i adroddiad Swyddfa Archwilio Cymru sy'n (c)(i) uchod).

**7. RHEOLAETH TRYSORLYS 2012/13**

Cyflwyno, er gwybodaeth, adroddiad y Pennaeth Cyllid ar ganlyniadau gwir weithgarwch benthyg a buddsoddi'r Cyngor yn y flwyddyn ariannol hyd at 31 Mawrth 2013 (copi yma – papur **gwyn**)

**8. ADRODDIAD Y GWEITHGOR GWELLA RHEOLAETHAU**

Cyflwyno adroddiad Cadeirydd y Pwyllgor yn cyflwyno adborth o gyfarfod y Panel ar 3 Medi 2013 (copi yma – papur **glas**)

**9. CYNNYRCH YR ADRAN ARCHWILIO MEWNOL**

Cyflwyno adroddiad yr Uwch Reolwr Archwilio a Risg yn amlinellu gwaith yr Adain Archwilio Mewnol am y cyfnod rhwng 1 Gorffennaf a 31 Awst 2013 (copi yma – papur **lelog**)

**10. CYNLLUN ARCHWILIO MEWNOL 2013/14**

Cyflwyno adroddiad yr Uwch Reolwr Archwilio a Risg ar y cynnydd ar Gynllun Archwilio Mewnol 2013/14 (copi yma – papur **gwyrdd**)

## **AGENDA**

### **1. APOLOGIES**

To receive apologies for absence.

### **2. DECLARATION OF PERSONAL INTEREST**

To receive any declaration of personal interest.

### **3. URGENT BUSINESS**

To note any items that are a matter of urgency in the view of the Chairman for consideration.

### **4. MINUTES**

The Chairman shall propose that the minutes of the last meeting of this committee, held on 18 July 2013, be signed as a true record.  
(copy herewith - **white** paper)

### **5. REVIEWING THE COUNCIL'S CONSTITUTION**

To submit the report of the Head of Democracy and Legal (copy herewith - **pink** paper)

### **6. STATEMENT OF ACCOUNTS 2012/13**

To submit the statutory financial statements for 2012/13.

a) To submit the revised statutory financial statements by the Head of Finance for the Committee's approval (copy herewith – **gold** paper)

b)(i) To submit the formal "ISA 260" report to "those charged with governance" by the Wales Audit Office on the 2012/13 Statement of Accounts for Gwynedd Council (copy herewith – **grey** paper)

b)(ii) To authorise the Committee Chairman and the Head of Finance to sign the "letter of representation" on behalf of the Audit Committee, which is charged with governance in relation to approving the statutory financial statements for Gwynedd Council (copy enclosed as **Appendix 1** to the Wales Audit Office report in (b)(i) above)

c)(i) To submit the formal "ISA 260" report to "those charged with governance" by the Wales Audit Office on the 2012/13 Statement of Accounts for the Pension Fund (copy herewith – **yellow** paper)

c)(ii) To authorise the Committee Chairman and the Head of Finance to sign the “letter of representation” on behalf of the Audit Committee, which is charged with governance in relation to approving the statutory financial statements for the Pension Fund (copy enclosed as **Appendix 1** to the Wales Audit Office report in (c)(i) above)

**7. TREASURY MANAGEMENT 2012/13**

To submit, for information, the report of the Head of Finance on the results of the Council’s actual borrowing and investment during the financial year ended 31 March 2013 (copy herewith – **white** paper)

**8. REPORT FROM THE CONTROL IMPROVEMENT WORKING GROUP**

To submit the report of the Chair of the Committee outlining the feedback from the meeting of the Panel on 3 September 2013 (copy herewith – **blue** paper)

**9. OUTPUT OF THE INTERNAL AUDIT SECTION**

To submit the report of the Senior Audit and Risk Manager outlining the work of the Internal Audit Section for the period between 1 July and 31 August 2013. (copy herewith – **lilac** paper)

**10. INTERNAL AUDIT PLAN 2013/14**

To submit the report of the Senior Audit and Risk Manager on the progress of the Internal Audit Plan 2013/14 (copy herewith – **green** paper)