

MEETING	Joint Planning Policy Committee
DATE	24 September 2013
TITLE	The Joint Committee's Final Accounts for the year ended 31 March 2013 and relevant Audit
PURPOSE	To submit – <ul style="list-style-type: none"> • The Official Return on the Accounts, post-Audit • The Wales Audit Office's "Letter"
RECOMMENDATION	To receive and note the information before authorising the Chairman to certify the Return.
AUTHOR	Dafydd L Edwards, Head of Finance, Gwynedd Council

1. FINANCIAL REPORTING REQUIREMENTS

Members will recall that it was reported as follows to the 21 June 2013 meeting of the Joint Planning Policy Committee:

- 1.1 During 2012/13, it became apparent that there are additional expectations for accounting and audit reporting 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 being audited, a joint committee is separately subject to the same regulations as other local councils.
- 1.4 Gwynedd Council is the 'lead' Council responsible for meeting the accounting and reporting responsibilities of Anglesey and Gwynedd's Joint Planning Policy Committee.
- 1.5 The Accounts and Audit (Wales)(Amendment) Regulations 2010 require all Joint Committees to prepare year-end accounts, i.e. an income and expenditure account and a balance sheet.
- 1.6 The Joint Planning Policy Committee, due to its turnover not exceeding £1m is considered to be a "Minor Joint Committee".
- 1.7 A "Minor Joint Committee" is required to complete an official return for the Wales Audit Office, and that will be subject to a separate audit, but production of full statutory financial statements (complying with "IFRS" International Financial Reporting Standards) are not required.

- 1.8 This return was devised by the Wales Audit Office and is more straightforward (and less expensive) to produce than full statutory statements would be (which would in turn demand a full report by the Wales Audit Office).

2. ACCOUNTS FOR 2012/13

The Revenue Income and Expenditure Account for 2012/13 was submitted to the 21 June 2013 meeting of the Joint Planning Policy Committee in simple “outturn” format, together with the official return for 2012/13 (prior to audit).

3. ANNUAL GOVERNANCE STATEMENT

The final version of the Annual Governance Statement is also presented here to be approved by the Joint Planning Policy Committee. The final version of the Statement reflects the required amendments to part 6 that were highlighted by the Joint Planning Policy Committee’s meeting on the 21 June 2013.

4. AUDIT

It was noted at the time that these accounts would be subject to audit by the Wales Audit Office, and the letter is presented here by the Appointed Auditor (Anthony Barrett) detailing the Wales Audit Office’s findings.

5. FINAL ACCOUNTS FOR 2012/13

The final version (post-audit) of the Official Return for 2012/13 is also presented. There are no amendments of substance since the pre-audit version, but you will see that the form has since been duly certified.

6. RECOMMENDATION

The Joint Planning Policy Committee is asked to receive and note the information in the appendices, i.e. –

- Annual Governance Statement for 2012/13;
- Letter from Wales Audit Office;
- Official Return for 2012/13 Accounts and Audit.

The Chairman of the meeting is asked to certify the return after the Joint Committee has considered the above.