

MEETING	Joint Planning Policy Committee (Isle of Anglesey County Council and Gwynedd Council)
DATE	28 June 2017
TITLE	The Joint Committee's Final Accounts for the year ended 31 March 2017
PURPOSE	To submit – <ul style="list-style-type: none"> • The Revenue Income and Expenditure Account Report for 2016/17, and • The Official Return on the Accounts, duly certified, but subject to Audit
ACTION	To receive and approve the accounts
AUTHOR	Ffion Madog Evans, Senior Finance Manager, Gwynedd Council

1. STATUTORY FINANCIAL REPORTING REQUIREMENTS

- 1.1 As reported in previous years, 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 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 financial reporting responsibilities of Anglesey and Gwynedd's Joint Planning Policy Committee.
- 1.5 The Accounts and Audit (Wales) Regulations 2014 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.
- 1.6 That Annual Return will be subject to a separate audit by Gwynedd Council's external auditors.

2. ACCOUNTS FOR 2016/17

- 2.1 **The Revenue Income and Expenditure Account for 2016/17 is submitted herewith as Appendix A** in simple “outturn” format.
- 2.2 **The Official Annual Return for 2016/17 (subject to audit) is submitted herewith as Appendix B, duly completed and certified, by the Responsible Financial Officer**, namely Gwynedd Council’s Head of Finance (Dafydd L Edwards) as the Statutory Finance Officer for the Joint Committee.
- 2.3 The accounts and return will be subject to imminent audit by Deloitte, Gwynedd Council’s external auditors appointed by the Auditor General for Wales. Should any amendments be necessary then a revised version will be presented to the Joint Committee meeting on 22 September 2017.
- 2.4 Following audit and following any required amendments, the Auditor General’s representative will certify the return prior to 30 September.

3. RECOMMENDATION

- 3.1 **The Joint Planning Policy Committee is asked to receive and approve the information in the appendices, i.e. –**
 - Revenue Income and Expenditure Account for 2016/17 – Appendix A
 - Annual Return for the Year Ended 31 March 2017 (subject to Audit) – Appendix B