

MEETING	<b>Audit and Governance Committee</b>
DATE	<b>28 September 2017</b>
TITLE	<b>Final Accounts for the year ended 31 March 2017 and relevant Audit</b>
PURPOSE	<b>To submit –</b> <ul style="list-style-type: none"> <li>• <b>Statement of Accounts post-Audit;</b></li> <li>• <b>Deloitte’s ‘ISA260’ reports;</b></li> <li>• <b>Letters of Representation (Appendix 1).</b></li> </ul>
RECOMMENDATION	<b>To consider and approve the information before authorising the Chairman to certify the letters.</b>
AUTHOR	<b>Dafydd L Edwards, Head of Finance</b>

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**1. ACCOUNTS FOR 2016/17**

Members will recall that the Statement of Accounts for 2016/17 (pre-audit) were presented to the Audit and Governance Committee on 13 July 2017, 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 2016/17**

The final version (post-audit) of the Statement of Accounts for 2016/17 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 and Governance Committee is asked to consider and approve the –**

- ‘ISA260’ report by Deloitte in respect of:
  - Gwynedd Council
  - Gwynedd Pension Fund
- Statement of Accounts for 2016/17 (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 and Governance 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.