

MEETING	<b>Audit and Governance Committee</b>
DATE	<b>14 October 2021</b>
TITLE	<b>Final Accounts for the year ended 31 March 2021 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>Audit Wales’ ‘ISA260’ report;</b></li> <li>• <b>Letter of Representation (Appendix 1).</b></li> </ul>
RECOMMENDATION	<b>To consider and approve the information before authorising the Chairman to certify the letter</b>
AUTHOR	<b>Dafydd L Edwards, Head of Finance</b>

---

## **1. ACCOUNTS FOR 2020/21**

As the Covid-19 pandemic continues, the Welsh Government extended the timetable for the completion of the accounts for the second consecutive year. However, the Council succeeded in completing the Statement of Accounts for 2020/21 within the original timetable and released the accounts to the Auditors 28 May 2021. The Statement of Accounts for 2020/21 (subject to audit) were presented to the Audit and Governance Committee on 17 June 2021, where they were scrutinised accordingly.

The final accounts following audit are presented to the Audit and Governance Committee on 14 October 2021, and this is within this year’s revised statutory deadline of 30 November 2021.

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

It was noted in the June meeting that these accounts were subject to audit by Audit Wales, and the ‘ISA 260’ report is presented here by the Auditor General for Wales, detailing their main findings.

## **3. POST-AUDIT FINANCIAL STATEMENTS FOR 2020/21**

The final version (post-audit) of the Statement of Accounts for 2020/21 is also presented here. The main amendments since the pre-audit version have been outlined in section 16 and Appendix 3 of the Audit Wales ‘ISA260’ report.

## **4. RECOMMENDATION**

**The Audit and Governance Committee is asked to consider and approve the –**

- ‘ISA260’ report by Audit Wales in respect of Gwynedd Council
- Statement of Accounts for 2020/21 (post-audit)

**5. LETTER OF REPRESENTATION**

The Chairman of the meeting, together with the Head of Finance, are asked to certify the Letter of Representation, electronically this year (Appendix 1 to Audit Wales' report) after the Audit and Governance Committee has approved the above.

**6. CERTIFICATION BY THE APPOINTED AUDITOR**

After receiving the Letter of Representation duly certified by the Chairman and the Head of Finance, the Auditor General for Wales (Adrian Crompton) will issue the certificate on the accounts.