

MEETING	<b>Governance and Audit Committee</b>
DATE	<b>28 November 2024</b>
TITLE	<b>Final Accounts for the year ended 31 March 2024 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>Dewi Aeron Morgan, Head of Finance</b>

---

#### **1. ACCOUNTS FOR 2023/24**

The Council succeeded in completing the Statement of Accounts for 2023/24 and released it to Audit Wales on 21 June 2024. The Statement of Accounts for 2023/24 (subject to audit) were presented to the Governance and Audit Committee on 5 September 2024, where they were scrutinised accordingly.

The final accounts following audit are presented to the Governance and Audit Committee on 28 November 2024.

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

It was noted in the September 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 2023/24**

The final version (post-audit) of the Statement of Accounts for 2023/24 is also presented here. The main amendments since the pre-audit version have been outlined in section 14 and Appendix 3 of the Audit Wales ‘ISA260’ report.

#### **4. RECOMMENDATION**

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

- ‘ISA260’ report by Audit Wales in respect of Cyngor Gwynedd
- Statement of Accounts for 2023/24 (post-audit)

## **5. LETTER OF REPRESENTATION**

The Accounts and Audit (Wales) Regulations 2014 require the person presiding at the meeting, together with the Head of Finance, to certify the Letter of Representation, electronically again this year (Appendix 1 to Audit Wales' report) after the Governance and Audit Committee has approved the above.

## **6. CERTIFICATION BY THE APPOINTED AUDITOR**

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