

MEETING	Governance and Audit Committee
DATE	13 November 2025
TITLE	The GwE Joint Committee's Final Accounts for the year ended 31 March 2025 and relevant Audit
PURPOSE	To submit – <ul style="list-style-type: none">• The GwE Statement of Accounts post-audit;• Audit Wales' 'ISA260' report;• Letter of Representation.
RECOMENDATION	To receive and note the report of the Auditor General for Wales, approve the 2024/25 accounts, and authorise the Chair of the Governance and Audit Committee to sign the letter of representation for GwE.
AUTHOR	Dewi Aeron Morgan, Head of Finance, Cyngor Gwynedd

1. FINANCIAL REPORTING REQUIREMENTS

- 1.1 GwE, the Regional School Effectiveness and Improvement Service came to an end on 31 May 2025, as a result the Joint Committee did not meet after this date. Cyngor Gwynedd is the host council responsible for meeting the accounting responsibilities and reporting on the financial matters of GwE's Joint Committee and therefore, the 2024/25 and 2025/26 accounts are submitted to Cyngor Gwynedd's Governance and Audit Committee for approval.
- 1.2 There are specific accounting and audit reporting requirements for Joint Committees.
- 1.3 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.
- 1.4 Although it is not an independent legal entity, for the purposes of keeping accounts and being audited, the GwE Joint Committee is separately subject to the same regulations as other local councils.

2. ACCOUNTS FOR 2024/25

- 2.1 The Revenue Income and Expenditure Account for 2024/25 was submitted to the 21 May 2025 meeting of GwE's Joint Committee in "outturn" format.

- 2.2 The Statement of Accounts for 2024/25 (subject to audit) were released to the Auditros and also placed on Cyngor Gwynedd's website on 30 June 2025, but with GwE having already come to an end on 31 May 2025, it was not possible to present them to the Joint Committee.

3. AUDIT

The accounts have been subject to audit by Audit Wales over the past few months, and the 'ISA 260' report is presented here by the Auditor General for Wales detailing Audit Wales' main findings. Page 5 of the report states an "unqualified opinion on the accounts" for 2024/25.

4. FINAL ACCOUNTS FOR 2024/25

The GwE Statement of Accounts for 2024/25 (post audit) is also presented herewith. The issues raised as part of the audit have been outlined in Appendix 2 of the 'ISA260' report presented by Audit Wales on behalf of the Auditor General for Wales.

5. RECOMENDATION

The Governance and Audit Committee is asked to consider and approve the—

- 'ISA260' report by the Auditor General for Wales
- The GwE Statement of Accounts for 2024/25 (post audit)

6. 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, after the Governance and Audit Committee has approved the above.

7. AUDITOR GENERAL FOR WALES CERTIFICATE

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