

MEETING	Governance and Audit Committee
DATE	29 September 2026
TITLE	Final Accounts for the year ended 31 March 2026 and relevant Audit
PURPOSE	To submit – • Statement of Accounts post Audit; • Cyngor Gwynedd's Annual Governance Statement for 2025/26; • Audit Wales' 'ISA260' Report; • Letter of Representation (Appendix 4).
RECOMMENDATION	To consider and approve the information before authorising the Chairman to certify the letter of representation and statement of responsibilities for the statement of accounts
AUTHOR	Dewi Aeron Morgan, Head of Finance

1. ACCOUNTS FOR 2025/26

The Council succeeded in completing the Statement of Accounts for 2025/26 and it was released to Audit Wales on 30 June 2026. The Statement of Accounts for 2025/26 (subject to audit) were presented to the Governance and Audit Committee on 9 July 2026, where they were scrutinised accordingly.

The final accounts following audit are presented to the Governance and Audit Committee on 29 September 2026.

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

It was noted in the July 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 AND ANNUAL GOVERNANCE STATEMENT FOR 2025/26

The final version (post-audit) of the Statement of Accounts and Annual Governance Statement for 2025/26 is presented here. The main amendments since the pre-audit version have been outlined in Appendix 2 of the Audit Wales 'ISA260' report.

4. RECOMMENDATION

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

- Statement of Accounts for 2025/26 (post-audit)
- Cyngor Gwynedd's Annual Governance Statement for 2025/26
- 'ISA260' report by Audit Wales in respect of Cyngor Gwynedd

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 (Appendix 4 to Audit Wales' report) after the Governance and Audit Committee has approved the above.

6. CERTIFICATION BY THE APPOINTED AUDITOR

The Auditor General for Wales (Catherine Mealing-Jones) will issue the certificate on the accounts after receiving the Letter of Representation duly certified by the person presiding at the meeting and the Head of Finance.