

<b>MEETING</b>	Joint Planning Policy Committee (Isle of Anglesey County Council and Gwynedd Council)
<b>DATE</b>	24 June 2016
<b>TITLE</b>	The Joint Committee's Final Accounts for the year ended 31 March 2016
<b>PURPOSE</b>	To submit – <ul style="list-style-type: none"> <li>• The Revenue Income and Expenditure Account Report for 2015/16, and</li> <li>• Statements of accounts return, duly certified, but pre-Audit</li> </ul>
<b>RECOMMENDATION</b>	To receive and approve the accounts
<b>AUTHOR</b>	William E Jones, Senior Finance Manager, Gwynedd Council

## **1. STATUTORY FINANCIAL REPORTING REQUIREMENTS**

- 1.1 As reported in previous years, there are specific accounting and audit reporting requirements for Joint Committees.
- 1.2 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.
- 1.3 Although they are not independent legal entities, for the purposes of keeping accounts and being audited, a joint committee is separately subject to the same regulations as other local councils.
- 1.4 Gwynedd Council is the 'lead' Council responsible for meeting the accounting and financial reporting responsibilities of Anglesey and Gwynedd's Joint Planning Policy Committee.
- 1.5 The Accounts and Audit (Wales) Regulations 2014 require all Joint Committees to prepare year-end accounts. Where the turnover is less than £2.5million the joint committee is deemed to be a "small joint committee" and the accounts must be prepared on a statements of accounts return supplied by the Wales Audit Office.
- 1.6 The accounts and return will be subject to an audit by Deloitte, external auditors appointed by the Auditor General for Wales.

## **2. ACCOUNTS FOR 2015/16**

- 2.1 **The Revenue Income and Expenditure Account for 2015/16 is submitted herewith as Appendix A** in simple “outturn” format.
- 2.2 **The statements of accounts return for 2015/16 (prior to audit) is submitted herewith as Appendix B, duly completed and certified**, by Dafydd L Edwards, the Statutory Finance Officer for the Joint Committee.
- 2.3 The accounts and return will be subject to imminent audit by Deloitte, Gwynedd Council’s external auditors appointed by the Auditor General for Wales. Should any amendments be necessary then a revised version will be presented to the Joint Committee meeting on 23 September 2016.
- 2.4 Following audit and any required amendments, the Auditor General’s representative will certify the return prior to 30 September.

## **3. RECOMMENDATION**

- 3.1 **The Joint Planning Policy Committee is asked to receive and approve the information in the appendices, i.e. –**
  - Revenue Income and Expenditure Account for 2015/16 – Appendix A
  - 2015/16 statements of accounts return, subject to audit – Appendix B