

Y Pwyllgor Archwilio
13^{eg} Medi 2019

**Ymholiadau archwilio ar gyfer y rheiny sy'n gyfrifol am
llywodraethu a rheolaeth**

Yr argymhellion / penderfyniadau allweddol sydd eu hangen:

1. Cymeradwyo'r ymatebion i'r ceisiadau a gyflwynwyd i'r rheolwyr ac i'r Pwyllgor Archwilio fel y nodwyd yn yr adroddiad.

Y Rhesymau:

Rhoi sicrwydd i Swyddfa Archwilio Cymru ynghylch nifer o feysydd llywodraethu sy'n effeithio ar yr archwiliad o'r datganiadau ariannol.

Angen ymgynghori â'r Pwyllgor Craffu perthnasol: Amh.

Angen i'r Bwrdd Gweithredol wneud penderfyniad : NAC OES

Angen i'r Cyngor wneud penderfyniad : NAC OES

(Dileer fel y bo'n briodol)

YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:- Y Cyng.
David Jenkins

Y Gyfarwyddiaeth :
Gwasanaethau Corfforaethol

Awdur yr Adroddiad

Mr C Moore

Swydd:

Cyfarwyddwr y Gwasanaethau
Corfforaethol,

Rhif ffôn: 01267 224120

Cyfeiriadau E-bost:

CMoore@sirgar.gov.uk

EXECUTIVE SUMMARY

Audit Committee

13th September 2019

Audit enquiries to those charged with governance and management

The Welsh Audit Office is required to conduct their financial audit in accordance with the requirements set out in International Standards on Auditing (ISAs). As part of the requirements of the ISAs they are required to formally seek the Authority's documented consideration and understanding on a number of governance areas that impact on the audit of the financial statements. These considerations are relevant to both the Council's management and 'those charged with governance' (the Audit Committee).

The areas of governance on which they are seeking views:

1. Management processes in relation to:

- undertaking an assessment of the risk that the financial statements may be materially misstated due to fraud;
- identifying and responding to risks of fraud in the organisation;
- communication to employees of views on business practice and ethical behaviour; and
- communication to those charged with governance the processes for identifying and responding to fraud.

2. Management's awareness of any actual or alleged instances of fraud.

3. How management gain assurance that all relevant laws and regulations have been complied with.

4. Whether there is any potential litigation or claims that would affect the financial statements.

5. Management processes to identify, authorise, approve, account for and disclose related party transactions and relationships.

The information provided informs their understanding of the Council and its business processes and supports their work in providing an audit opinion on the 2018-19 financial statements.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: C Moore

Director of Corporate Services

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: C Moore

Director of Corporate Services

1. Scrutiny Committee – N/A
2. Local Member(s) – N/A
3. Community / Town Council – N/A
4. Relevant Partners – N/A
5. Staff Side Representatives and other Organisations – N/A

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

2018/19 accounts closure working papers

Corporate and HR Policies

Title of Document	File Ref No.	Locations that the papers are available for public inspection
2018/19 accounts working papers		County Hall, Carmarthen