

Pwyllgor Archwilio 30 Medi 2016

Cyfriflen 2015-2016

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

1. Cymeradwyo'r Datganiad Cyfrifon 2015/2016 (Cyngor Sir Caerfyrddin a Chronfa Bensiwn Dyfed) ar ôl yr archwiliad.

Y Rhesymau:

Mae angen i'r Cyngor gymeradwyo Cyfrifon 2015/16 erbyn 30 Medi 2016 i gydymffurfio â Rheolau Cyfrifon ac Archwilio (Cymru) 2014.

Mae gan y Pwyllgor Archwilio bwr dirprwyedig i gymeradwyo'r Cyfrifon yn unol a'r Mesuriad Llywodreath Leol.

Ymgynghorwyd â'r pwyllgor craffu perthnasol NADDO

Angen i'r Bwrdd Gweithredol wneud penderfyniad NAC OES

Angen i'r Cyngor wneud penderfyniad NAC OES

YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:-

Cyng. David Jenkins

Y Gyfarwyddiaeth:

Gwasanaethau Corfforaethol

Enw Pennaeth y Gwasanaeth :

Owen Bowen

Awdur yr Adroddiad:

Owen Bowen

Swyddi:

Pennaeth Gwasanaethau

Cyllidol

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Cyfeiriadau E-bost:

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EXECUTIVE SUMMARY
Audit Committee
30th September 2016

Statement of Account 2015-2016

In line with the Accounts and Audit (Wales) Regulations 2014, the Statement of Accounts is now presented to Audit Committee for approval.

As noted in the earlier agenda item (Welsh Audit Office report) a number of amendments were made to the accounts, including clarification in some disclosure notes.

For the Council Fund, there has been no change to the balance on general reserves for the year, and similarly no change to the Housing Revenue Account balance at year end.

The Net Assets on the balance sheet has been re-stated to reflect the amendments to the valuations of schools and sports pitches as outlined in the WAO report.

All minor changes agreed have been reflected in the Statement of Accounts presented for approval.

Detailed report to follow due to audit being finalised.

DETAILED REPORT ATTACHED ?	YES
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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: Owen Bowen

Head of Financial Services

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

1. Legal

Compliance with the Accounts and Audit Regulations 2014

2. Finance:

Overall the Authority's Council Fund net expenditure for the year was below the original budget, resulting in a transfer of £279k to balances on the Council Fund as opposed to a budgeted transfer £138k from Council Fund Balances, and a transfer of £1,542k from the Housing Revenue Account balance.

At the balance sheet date the Council Fund General Balances stood at £8.779, the Housing Revenue Account £9.120m and the balances held by schools under LMS £3.677m

CONSULTATIONS

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

Signed: Owen Bowen

Head of Financial Services

1.Scrutiny Committee – Not applicable

2.Local Member(s) – Not applicable

3.Community / Town Council – Not applicable

4.Relevant Partners – Not applicable

5.Staff Side Representatives and other Organisations – Not applicable

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

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

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Accounts and Audit (Wales) Regulations 2014		Resources Department, County Hall, Carmarthen
Code of Practice on Local Authority Accounting 2015		Resources Department, County Hall, Carmarthen