

**Pwyllgor Llywodraethu ac Archwilio**  
**24<sup>ain</sup> Medi 2021**

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

**Yr argymhellion / penderfyniadau allweddol sydd eu hangen:**

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

**Y Rhesymau:**

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

Angen ymgynghori â'r Pwyllgor Craffu perthnasol: AMHERTHNASOL

Angen i'r Cabinet wneud penderfyniad : NAC OES

Angen i'r Cyngor wneud penderfyniad : NAC OES

**YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:-**

Cyng. David Jenkins

Y Gyfarwyddiaeth :  
Gwasanaethau Corfforaethol

Enw Cyfarwyddwr y  
Gwasanaeth:  
Chris Moore

Awdur yr Adroddiad  
Chris Moore

Swydd:

Cyfarwyddwr y Gwasanaethau  
Corfforaethol

Rhif ffôn: 01267 224120

Cyfeiriadau E-bost:

CMoore@sirgar.gov.uk

**EXECUTIVE SUMMARY**  
**Governance & Audit Committee**  
**24<sup>th</sup> September 2021**

**Audit enquiries to those charged with governance and management**

Audit Wales 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 Governance & 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 2020/21 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
<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>

## 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

**CABINET MEMBER PORTFOLIO HOLDER(S) AWARE/CONSULTED**  
NO

Include any observations here

### 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
2020/21 accounts closure working papers		County Hall, Carmarthen
Corporate and HR Policies		